

FUCHS

8/15/2017

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In Re:
WonderWork, Inc.,
Debtor. Chapter 11
Case No.
16-13607(MV)

CONTINUED INTERVIEW OF HANA FUCHS

VOLUME II

August 15, 2017

New York, New York

Reported by:

DEBRA STEVENS

Job no: 19434

1
2 CONTINUED INTERVIEW OF HANA
3 FUCHS, taken by the Examiner, at the
4 offices of Loeb & Loeb, 345 Park Avenue,
5 New York, New York, on Tuesday, August 15,
6 2017, at 11:00 a.m., before DEBRA STEVENS,
7 a Certified Realtime and Registered
8 Professional Reporter and Notary Public
9 within and for the State of New York.
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25 ALSO PRESENT:

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3 GARY POLKOWITZ,
4 Goldin Associates, LLC
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1 Proceedings
2 MR. CURCHACK: Good morning,
3 Ms. Fuchs.
4 MS. FUCHS: Good morning.
5 MR. CURCHACK: Good morning,
6 Len. Welcome back.
7 MR. TRIVIGNO: Good morning.
8 EXAMINATION BY
9 MR. CURCHACK:
10 Q. Did you review any documents
11 since we broke last night?
12 A. No, I didn't. Should I have? I
13 was exhausted. Sorry.
14 Q. Did you have any discussions
15 with anyone about the examination?
16 A. No, I didn't.
17 Q. Thank you.
18 A couple of loose ends to tie
19 up. Before 2017, did you ever do a
20 year-end reconciliation of the restricted
21 and unrestricted fund accounts?
22 A. Yes, I did. Every year we did a
23 reconciliation for the auditors.
24 Q. And was it the same basic
25 process every year?

1 H. Fuchs
2 A. Initially KPMG, along with our
3 marketing company, Target Market. And
4 then after that, when we moved to CDR, a
5 new marketing company, it was relinquished
6 to Gary Ellis. So, he has only been doing
7 that short term. Well, FY '15, '16.
8 MR. CURCHACK: I would like to
9 mark as the next exhibit an email
10 dated January 20, 2015, from you to
11 Mallory Taaffe and accompanying
12 spreadsheet.
13 Q. While that is getting marked,
14 who is Mallory Taaffe?
15 A. Right now I don't recall. I
16 would have to see her email address.
17 (So marked for identification as
18 Fuchs Exhibit 21.)
19 Q. Does this refresh your
20 recollection as to who Mallory Taaffe was?
21 A. Apparently, being it is a KPMG
22 email address, she perhaps was someone
23 working with -- Ryan Leggett was the
24 manager of the job at the time. Probably
25 a staff person.

1 H. Fuchs
2 A. With KPMG, yes, it was.
3 Q. But the process is changed now?
4 A. Yes. We changed it now.
5 Q. So with respect to the
6 2016-fiscal year?
7 A. That's correct. And then we
8 went back and looked at '15 as well.
9 Q. Thank you.
10 Could you, in your own words,
11 tell us what you understand the test for
12 allowing direct mail costs to be allocated
13 to program services is?
14 A. My understanding is that the
15 direct mail piece, or pieces of the direct
16 mail piece, need to meet certain criteria
17 for informational purposes to the public.
18 And whatever is deemed appropriate for
19 that particular accounting policy would
20 be -- that part to be allocated to public
21 information/programs.
22 Q. And that determination, you told
23 us yesterday, was made either by the
24 accountants initially or by Gary Ellis?
25 Is that correct?

1 H. Fuchs
2 Q. You don't need to read the email
3 because I am not going to ask questions
4 about that, but I would like you to look
5 at the spreadsheet attached. I just
6 wanted to ask a couple of definitional
7 questions. What is an acquisition white
8 mail, M-A-I-L?

9 A. Acquisition is the mail that is
10 sent out to gather new donors. So an
11 acquisition piece would be sent to people
12 who are not current donors, based on a
13 mailing list that the marketing department
14 would determine to use after they ran it
15 through our donors.

16 White mail, as far as my
17 understanding, is mail that arrives
18 without any solicitation attributed to it.
19 But Janet would be able to explain that
20 much better.

21 Q. Can you go down to sort of the
22 middle of the page, under "Mail quantity,"
23 it says 1,216,000? Do you see that line?
24 A. Yes.
25 Q. It says, "20/20/20,

1 H. Fuchs
 2 October 13th, control single sample with
 3 \$300 gift array from April and First."
 4 Can you tell us what that means?
 5 A. I can't really tell you exactly
 6 what it means. This is the -- the
 7 marketing department labels the direct
 8 mail pieces based on the cause, which was
 9 20/20/20. It was sent out in
 10 October 2013. The rest of it -- "control
 11 single sample," I am not sure what that
 12 means.
 13 Q. Would the -- sorry.
 14 A. And the rest "300 gift array," I
 15 know 300 gift would be an ask, but I don't
 16 know -- I am not familiar with the "array"
 17 part of it.
 18 Q. Okay. Now, would this be a
 19 mailing that is going out to existing
 20 donors?
 21 A. If it's acquisition, it would
 22 not.
 23 Q. So looking at the spreadsheet,
 24 the first column says "Program." Wherever
 25 it says acquisition, all of those did not

1 H. Fuchs
 2 hospital, how did you verify those
 3 amounts?
 4 A. At the time we sent out the
 5 survey to the hospitals, the amounts were
 6 not verified. At that point we took the
 7 hospitals' word for it. However,
 8 subsequent, we have done several hospital
 9 reviews where some of the information was
 10 confirmed. But for the most part, I did
 11 not confirm what the hospital said.
 12 Q. So other than the hospitals
 13 where you actually did obtain the records,
 14 you just relied on the hospitals?
 15 A. On the hospitals.
 16 Q. Okay. And about how many
 17 hospitals actually gave you that level of
 18 detail?
 19 A. Well, I don't want to guess at
 20 the moment. I would have to look at the
 21 spreadsheets with all the details on it.
 22 So, I am sorry.
 23 Q. That's okay. If -- and the
 24 survey that was sent out to the hospital
 25 was the SurveyMonkey?

1 H. Fuchs
 2 go out to prior donors?
 3 A. My understanding is they did not
 4 go to prior donors. However, perhaps it
 5 went to a donor from like Burn Rescue, who
 6 was not a 20/20/20. I can't be sure about
 7 that. Janet would be able to tell you
 8 that more so than I would.
 9 Q. Okay.
 10 A. But it would be a new donor to
 11 20/20/20. That's for sure.
 12 Q. Thank you. Just go to the third
 13 page, where it says in that first column,
 14 it says "Renewal." What does that mean to
 15 you?
 16 A. To me, this would be a mailing
 17 that would go to a preexisting donor to
 18 renew their donation.
 19 Q. Thank you.
 20 I want to go back to the
 21 question of in-kind donations. Focusing
 22 on the credits, if you will, that
 23 WonderWork took for the difference in cost
 24 of the surgeries, what the hospitals said
 25 it cost and what WonderWork gave to the

1 H. Fuchs
 2 A. Correct.
 3 Q. We have seen that, so we don't
 4 have to ask you about it except to see
 5 what was done with it. So, is that the
 6 information that you would rely on in
 7 compiling the aggregate amount of the
 8 in-kind donations?
 9 A. That is part of the information.
 10 I personally don't compile it. Our
 11 program group compiles the information.
 12 They also obtain grant records from the
 13 hospitals with detailed spreadsheets of
 14 the surgeries that were done, to confirm
 15 that the actual surgeries were performed.
 16 It is a grant report for the number of
 17 surgeries as opposed to the cost of the
 18 surgery.
 19 Q. But how many hospitals provide
 20 grant reports?
 21 A. Every hospital that we fund.
 22 Q. Okay.
 23 A. Otherwise, we don't fund them
 24 anymore.
 25 Q. Do you know whether the

1 H. Fuchs
 2 hospitals know that WonderWork is treating
 3 those cost differentials as donations?

4 A. The hospital -- well, I am not
 5 sure exactly what the hospitals think, but
 6 we do send a -- I send a letter to the
 7 hospitals explaining we would like this
 8 information as part of our financial
 9 review, and to ensure that they are
 10 getting credit for the cost of the
 11 surgeries.

12 I am not sure exactly of the
 13 wording of the letter. It went out a
 14 while ago.

15 MR. LILIEN: They are getting
 16 credit for the surgeries?

17 MS. FUCHS: We are including the
 18 surgeries as part of the financial
 19 report, part of the audit. I would
 20 have to read the letter again. I
 21 haven't seen it for a few months.

22 MR. CURCHACK: I will ask the
 23 reporter to mark as the next exhibit a
 24 letter, because I want to ask you if
 25 that is the letter you are talking

1 H. Fuchs
 2 board presentation that is made, there is
 3 an estimated in-kind number in the
 4 financials which we explain to the board
 5 how -- well, it's explained to the board
 6 how we come up with that number. I don't,
 7 but in the process of the board reviewing,
 8 the financial part of the board meeting.
 9 And at the end of the year, we have a
 10 better idea of what number of surgeries
 11 that the hospitals have done and explain
 12 to them the in-kind contribution and the
 13 in-kind expense.

14 MR. LILIEN: Who has that
 15 conversation with the board if you are
 16 not present?

17 MS. FUCHS: Brian will have that
 18 conversation. And J.J. Coneys
 19 understands that as well. So I am not
 20 sure what part he plays -- I am not at
 21 the meetings so I can't really say,
 22 but that's my understanding.

23 Q. I would like to turn to the
 24 topic of matching gifts. What is your
 25 understanding of a matching gift?

1 H. Fuchs
 2 about.

3 (So marked for identification as
 4 Fuchs Exhibit 22.)

5 MR. CURCHACK: For the record we
 6 have marked as Exhibit 22, a letter
 7 dated July 1, 2015, signed by Hana
 8 Fuchs, addressed "Dear Sir or Madam,"
 9 production number 012929.

10 Q. I am asking is this the letter
 11 you were referring to?

12 A. Yes, this is the letter.

13 Q. Do you know whether the partners
 14 report these in-kind donations on their
 15 own financial statements?

16 A. I don't know.

17 Q. Do you know whether the board of
 18 directors of WonderWork was aware that
 19 this is how WonderWork was accounting for
 20 these in-kind donations?

21 A. The board is aware, yes.

22 Q. What do you base that
 23 understanding on?

24 A. Reviewing -- usually after the
 25 half-year period, when we go over the

1 H. Fuchs
 2 A. Backing off a little, I don't
 3 participate in the matching gift process,
 4 but my understanding is that major donors
 5 will put up money and provide it for a
 6 marketing campaign. They will ask
 7 donors -- well, we'll ask donors to send
 8 funds in because we have a donor that will
 9 match your funds.

10 Q. And are the donations from the
 11 public requested before the matching donor
 12 contributes its match?

13 A. Both.

14 Q. Who has made matching gifts to
 15 WonderWork?

16 A. Currently we have a major donor,
 17 [REDACTED], who has made a matching
 18 gift, a big one.

19 Q. And who else?

20 A. One of our major donors --
 21 several donors have allowed us to use
 22 their money, donations that were made
 23 previous, [REDACTED].

24 Two, for example, that I know of. I
 25 actually don't keep records on that.

1 H. Fuchs
 2 MR. LILIEN: You don't keep
 3 records on what?
 4 MS. FUCHS: I don't keep
 5 separate records in my general ledger
 6 on matching gifts.
 7 Q. Do you keep any records of how
 8 the funds for the matches are kept up?
 9 A. I only record the donation and
 10 put a note on my general ledger for
 11 matching gift, if it is, in fact. But
 12 those donations are recorded in the
 13 database by our database group.
 14 Q. "Those donations," meaning?
 15 A. The donations coming in from the
 16 solicitation.
 17 Q. I am going to ask the reporter
 18 to mark as the next, 23, an email dated
 19 June 15, 2016, from Janet Huang to Hana
 20 Fuchs. Actually, also attached to that is
 21 a worksheet.
 22 (So marked for identification as
 23 Fuchs Exhibit 23.)
 24 Q. Have you seen this email and
 25 attached schedule?

1 H. Fuchs
 2 A. June 2016. Yes.
 3 Q. So, in fact, you -- withdrawn.
 4 Who prepared this schedule?
 5 A. This schedule was prepared
 6 either -- by the marketing group, Janet or
 7 Vera or both.
 8 Q. So what was your understanding
 9 of the use of [REDACTED] funds for
 10 matching gifts?
 11 A. My understanding was that if we
 12 used -- if we had a matching gift program,
 13 we could use his funds or part of his
 14 funds as a carrot for the donors to donate
 15 to us, saying we had a donor who would
 16 match your gift.
 17 Q. But it was Janet who kept track
 18 of the funds that were being matched?
 19 A. Well, the funds were kept track
 20 within the database, and there was a code
 21 used on the direct mail piece when it came
 22 in. It said this was from the matching
 23 gift campaign.
 24 Q. So when the [REDACTED] matches were
 25 being applied -- if you turn to the

1 H. Fuchs
 2 spreadsheet, the second page, you see some
 3 red-colored lines, and it says, "[REDACTED]
 4 [REDACTED] matching gift"?
 5 A. I see.
 6 Q. Are those the ones that were
 7 matched against her contribution?
 8 A. [REDACTED] gave us a pledge, a
 9 pledge for \$500,000 to do a certain number
 10 of surgeries. However, she pledged to
 11 give us -- well, she gave us 250,000 up
 12 front and pledged to give us the other
 13 half once the match was met. So, it was a
 14 little different than having the money up
 15 front.
 16 We did get the final installment
 17 of the \$250,000.
 18 Q. If you look at the email, second
 19 email in the thread from the top, this is
 20 from you to Janet and DeLois. It says, "I
 21 will need to see all the matching gifts on
 22 the spreadsheet in order to get back to
 23 Brian on his ideas, especially if he wants
 24 to use [REDACTED] money for overhead. And
 25 we have used 940,000 of [REDACTED] matching

1 H. Fuchs
 2 gift dollars in fiscal year 2016."
 3 Could you explain that to me?
 4 A. Okay. As I recall, [REDACTED]
 5 is our largest funder and gives us a
 6 \$2 million donation every year with the
 7 exception of the start-up money he gave us
 8 was \$5 million, and has allowed us to use
 9 his money as we see fit for overhead and
 10 fund raising as opposed to restricting it
 11 to programs.
 12 We had \$2 million that year from
 13 him --
 14 Q. "That year" -- excuse me --
 15 being?
 16 A. FY '16. My question was if we
 17 wanted to parcel it out for matching
 18 gifts, we needed to make sure we had
 19 enough left over for overhead and fund
 20 raising to claim to the donors that
 21 100 percent of your funds will go to
 22 programs -- whatever the language was --
 23 and we have a donor who pays overhead.
 24 Q. Was there enough money?
 25 A. I think there was, but I don't

1 H. Fuchs
 2 remember exactly. I would have to look at
 3 the numbers. But if this was done in
 4 June, I think so because -- well, I don't
 5 know.

6 MR. LILIEN: Just to clarify,
 7 which of [REDACTED] gifts are you
 8 referring to? Are you referring to
 9 his original \$5 million gift?

10 MS. FUCHS: No. FY '16.

11 MR. LILIEN: This is referring
 12 to just the \$2 million gift?

13 MS. FUCHS: Correct.

14 Q. So if I look at the first email
 15 on the chain, it says "[REDACTED] campaigns
 16 are in blue." Does that mean that the
 17 matching campaigns that are in blue ink on
 18 this spreadsheet are the ones that are
 19 attributable, that were matched with
 20 [REDACTED] money?

21 A. Yes. I think, yes, that's
 22 correct.

23 Q. And that says, the email says
 24 the total was \$1,002,557. Is that
 25 correct?

1 H. Fuchs
 2 MS. FUCHS: \$500,000. However,
 3 she gave us 250 up-front because we
 4 were funding surgeries and she said,
 5 "Okay, use that for the grant to start
 6 up, but I am not giving you --"
 7 whatever her terms were. "You will
 8 get the other 250,000 when you have
 9 matched."

10 MR. LILIEN: So the amounts that
 11 are listed here in red on page 2 of
 12 the spreadsheet, are those amounts,
 13 the portion of [REDACTED] gift
 14 that is being used to be matched?

15 MS. FUCHS: I am saying yes, but
 16 I'd have to go over this with Janet
 17 again. Just it's, you know, a year
 18 old, so...

19 MR. LILIEN: And if the amounts
 20 added up to more than \$500,000, which
 21 I believe they do, where would the
 22 source of the funds come from for that
 23 match?

24 MS. FUCHS: Well, there were a
 25 few other donors who suggested we

1 H. Fuchs

2 A. I am not adding it up, but I
 3 guess so. If that is what it says --

4 Q. As they say, the paper speaks
 5 for itself.

6 A. Yes.

7 Q. So if [REDACTED] had given you
 8 \$2 million, that means it would be
 9 slightly less than a million dollars left
 10 of his money to apply towards other
 11 expenses. Is that correct?

12 A. That would be correct.

13 MR. LILIEN: Can we go back to
 14 the [REDACTED] matching gift for a
 15 second on page 2?

16 MS. FUCHS: The email page 2 or
 17 the spreadsheet?

18 MR. LILIEN: Spreadsheet page 2.

19 So I understand, Hana, what was
 20 the amount of [REDACTED] gift that
 21 she was allowed to be matched or used
 22 for matching?

23 MS. FUCHS: All of this.

24 MR. LILIEN: What was the size
 25 of the gift?

1 H. Fuchs

2 could use their funds but I don't have
 3 that detail now. I have to find out
 4 from Vera or Janet what they used.

5 MR. LILIEN: Again, I just want
 6 to clarify. The amounts that are
 7 listed here are amounts from [REDACTED]
 8 [REDACTED] funds, or are these amounts
 9 of donations from the public that were
 10 expected to be used from [REDACTED]
 11 funds?

12 MS. FUCHS: My understanding is
 13 these are the amounts of donations
 14 that came in from the mailings that
 15 went out to use [REDACTED] money
 16 for matching gifts.

17 BY MR. CURCHACK:

18 Q. When it says 3X match or 3X
 19 matching, what does that mean?

20 A. My understanding is that it
 21 would be matched not just once but it
 22 would be a three-times match.

23 Q. Meaning that if the public donor
 24 gave a dollar --

25 A. The match would be \$3. But I'd

1 H. Fuchs
 2 have to ask Janet what they meant, Janet
 3 or Vera. But that's my understanding of
 4 the three times, because two times would
 5 be if somebody gave \$1, we would give \$2.
 6 So I am thinking they mean we would give
 7 \$3.

8 MR. LILIEN: On that point,
 9 though, if it were not you, would
 10 there be another person in the
 11 organization who, from a financial
 12 perspective, would track those dollars
 13 to make sure the numbers are accurate?

14 MS. FUCHS: I am the only
 15 financial person, so Janet and Vera
 16 track those numbers, and they are
 17 marketing people.

18 MR. LILIEN: So would you
 19 receive the amounts from them and --

20 MS. FUCHS: I would get the
 21 reports similar to this. But I don't
 22 track them separately.

23 MR. LILIEN: Would you in any
 24 way validate the numbers?

25 MS. FUCHS: I don't do that, no.

1 H. Fuchs
 2 to whether they are matched or not?
 3 MS. FUCHS: Well, the code on
 4 the direct mail piece would indicate
 5 which campaign and information is
 6 where it should be located in the
 7 database. When DMP, the direct mail
 8 processing people, when they process
 9 the mail, they scan those codes, so
 10 that's how it would be read.

11 MR. CURCHACK: I have asked the
 12 reporter to mark as Exhibit 24 a copy
 13 of a 20/20/20 solicitation with
 14 production numbers 2938 through 2942.

15 (So marked for identification as
 16 Fuchs Exhibit 24.)

17 Q. If you look at the page with
 18 production number 29941. The letter on
 19 the mark-up says, "Dear [REDACTED]
 20 [REDACTED]" The third paragraph says, "A
 21 group of our most dedicated donors have
 22 agreed to double match every dollar of
 23 your support for this appeal."

24 Who were those donors?

25 A. I don't know who these donors

1 H. Fuchs

2 MR. LILIEN: Does anybody else
 3 validate the numbers that the
 4 marketing department gives? Within
 5 WonderWork, I mean.

6 MS. FUCHS: Within WonderWork?
 7 Well, no, because it is just Janet and
 8 Vera who run that.

9 MR. LILIEN: Okay.

10 BY MR. LILIEN:

11 Q. Are you aware of Brian Mullaney
 12 asking [REDACTED] to allow a portion of her
 13 gift to be used as a matching gift?

14 A. I am not aware of that.

15 Q. Did any of the matching
 16 campaigns include the claim that
 17 100 percent of donations made in
 18 connection with a match will go to surgery
 19 programs?

20 A. Once again, I am not really
 21 familiar with all the wordings of all the
 22 mailings, so I don't know.

23 MR. LILIEN: One question. You
 24 mentioned before the outside vendor
 25 records donations in the DMI system as

1 H. Fuchs

2 are.
 3 Q. Who would know who they are?
 4 A. Janet and Vera and possibly
 5 Karen.

6 MR. LILIEN: But --

7 MS. FUCHS: Brian especially.

8 MR. LILIEN: As chief financial
 9 officer, who maintains the books and
 10 records, how would you know whether
 11 the information you are being provided
 12 by others is accurate?

13 MS. FUCHS: The information I am
 14 provided with regard to the matching
 15 gifts?

16 MR. LILIEN: Right -- no. Who
 17 the donors are so you can track the
 18 funds that they claim to be matching
 19 to the solicitations.

20 MS. FUCHS: I think I mentioned
 21 before, I actually don't track the
 22 matching gift funds on my general
 23 ledger. I let the marketing
 24 department keep track of that. I just
 25 make sure that the funds -- we have

1 H. Fuchs
 2 the funds, whether it is from the
 3 match or not. But if we get money
 4 that is -- well, that is given to us,
 5 but we don't have the second portion
 6 of it in yet, I just make sure that we
 7 get that money in.

8 MR. LILIEN: You don't have the
 9 second portion?

10 MS. FUCHS: You know, from
 11 [REDACTED], for example. That was one
 12 that we had only received half of her
 13 money. So, the second half was a
 14 pledge. I just follow up that we get
 15 the pledge by making sure that the
 16 pledge was fulfilled.

17 But the other cases where people
 18 say we can use their funds, I don't
 19 keep track of that.

20 BY MR. CURCHACK:

21 Q. So, how would you know whether
 22 there were, in fact, funds available to
 23 match the public donations?

24 A. I would only use the reports,
 25 for example, like this one we had in the

1 H. Fuchs
 2 go to page 2942, "But with this special
 3 triple match offer --" do you see the
 4 paragraph?

5 A. Yes.

6 Q. Second sentence says, "Your gift
 7 today can provide three times the support
 8 of our partner hospitals that provide free
 9 eyesight restoring surgery and give three
 10 times as many blind boys, girls, teenagers
 11 and adults hope for their future."

12 Does that mean that if someone
 13 contributed \$100 to this campaign, that
 14 \$300 would go to your partner hospitals?

15 A. Again, I really -- I don't know
 16 the exact meaning of this from a marketing
 17 perspective. So I don't -- I don't keep
 18 track of this. I don't know.

19 Q. Do you know how Brian Mullaney
 20 came to know [REDACTED]?

21 A. I know they have known each
 22 other a long time, but I don't know how
 23 they met.

24 Q. The original [REDACTED]
 25 donation was \$5 million. Is that correct?

1 H. Fuchs
 2 exhibit that Janet and Vera would supply
 3 when they do their matching gift programs
 4 and they compile the monies that are
 5 received.

6 Q. According to this letter --
 7 well, before that, the letter says, "This
 8 offer won't last long to help blind
 9 children and adults as soon as possible.
 10 Our supporters have set a deadline of
 11 October 10th for this opportunity."

12 Do you know where they set that
 13 deadline?

14 A. I don't know where they set that
 15 deadline.

16 Q. The matching gift card that went
 17 out with this mailing has various places
 18 to check the amount of the gift that the
 19 person is giving. Do you see that at the
 20 top?

21 One of them is \$88. Do you know
 22 why \$88 was chosen?

23 A. I don't know why that was
 24 chosen. That is a marketing decision.

25 Q. Now, it also says that -- if you

1 H. Fuchs
 2 A. The first donation he gave us
 3 was 2 million. I think the second one was
 4 the 5 million, although I am not sure.
 5 Thirteen in total: 2, 4, 6, 8 plus 5. I
 6 think the first was 2, 5, then 2, 2, 2.

7 Q. Do you know whether anything was
 8 left out of that initial amount?

9 A. Could you repeat that, please?

10 Q. Do you know whether any funds
 11 are left out of his initial contribution?

12 A. I don't understand the question.

13 Q. Withdrawn.

14 Now, you indicate the [REDACTED]
 15 [REDACTED] has made \$2 million donations
 16 each year?

17 A. And a \$5 million, yes.

18 Q. Plus the 5 million. What are
 19 [REDACTED] funds used for?

20 A. In general, his funds are
 21 unrestricted, so they can be used for
 22 whatever is deemed unrestricted fund
 23 raising and admin.

24 Q. Do you keep track of his funds?

25 A. Separate?

1 H. Fuchs
 2 Q. Yes.
 3 A. No, I don't.
 4 Q. Have you seen the mailings that
 5 say -- excuse me.
 6 Have you seen the mailings that
 7 say "one of our donors" or "a group of our
 8 donors have agreed to cover all
 9 non-program expenses"?
 10 A. I have seen some -- I have seen
 11 some mockups of that.
 12 Q. How do you keep track of whose
 13 funds are being used to pay those
 14 non-program expenses?
 15 A. My understanding is that was
 16 only a recent -- a recent -- recently
 17 printed on our stationery/mail pieces in
 18 FY '17, where it's this overall 100
 19 percent. However, that's my
 20 understanding. It's just for the fiscal
 21 '17.
 22 MR. LILIEN: Is that for
 23 WonderWork as well as the d/b/a's?
 24 MS. FUCHS: Well, the d/b/a's
 25 wouldn't have that because the d/b/a's

1 H. Fuchs
 2 the \$5 million gift?
 3 MS. FUCHS: I have never spoken
 4 to him about his gifts.
 5 MR. LILIEN: What have you
 6 spoken about?
 7 MS. FUCHS: I spoke with him
 8 initially when we were starting up
 9 WonderWork.
 10 MR. LILIEN: With respect to
 11 [REDACTED] gift, I think you
 12 answered a question earlier that you
 13 do not keep track of [REDACTED]
 14 gifts separately, or expenditures
 15 separately from that gift?
 16 MS. FUCHS: That's correct. His
 17 gift is unrestricted.
 18 MR. LILIEN: So how would you
 19 know whether his gift has been spent
 20 or what it's been spent on?
 21 MS. FUCHS: At the end of the
 22 year when I look over how much money
 23 we have restricted versus
 24 unrestricted, I can tell how we spend
 25 the money. If it is unrestricted

1 H. Fuchs
 2 are all restricted anyway. The money
 3 from the d/b/a would only go to
 4 restricted program -- programs. So it
 5 wouldn't go to -- it wouldn't -- it
 6 wouldn't go to anything other than
 7 what was programmatic.
 8 Q. And how is that tracked?
 9 A. That is tracked at the end of
 10 the year when I do the functional
 11 allocations and include all the restricted
 12 funds that are received and how we release
 13 it and then what remains restricted for
 14 the next year.
 15 Q. Do you know whether [REDACTED]
 16 is aware that WonderWork makes the
 17 representation that his funds are being
 18 used to pay all administrative and
 19 overhead expenses?
 20 A. Personally, I have not spoken to
 21 [REDACTED] in about five years, so I
 22 don't know what he actually thinks.
 23 MR. LILIEN: What about with
 24 respect to the \$5 million gift? Did
 25 you ever speak to him with respect to

1 H. Fuchs
 2 money, primarily it would be his
 3 \$2 million and several other gifts
 4 that is unrestricted.
 5 MR. LILIEN: It is his
 6 \$2 million that is being used to cover
 7 overhead.
 8 MS. FUCHS: His \$2 million is
 9 always used for unrestricted expenses
 10 which would be overhead and fund
 11 raising.
 12 MR. LILIEN: If funds were to be
 13 used for matching gifts and not
 14 overhead, where would the -- what
 15 would be the source of funds to cover
 16 the overhead if [REDACTED] funds
 17 were not being used?
 18 MS. FUCHS: There are some
 19 donors who would give us unrestricted
 20 funds as well. So, we might have
 21 maybe 3 million in unrestricted, an
 22 additional million or so, based on
 23 other donors. [REDACTED] being one,
 24 [REDACTED] is another.
 25 MR. LILIEN: They made their

1 H. Fuchs
 2 gifts for the purpose of?
 3 MS. FUCHS: Whatever we feel it
 4 should be used for.
 5 MR. LILIEN: And those would be
 6 the donors that, who are being
 7 referred to in the solicitation
 8 materials when they say "a generous
 9 donor or donors have."
 10 MS. FUCHS: That's true, yes.
 11 If it's a plural, "donors," it would
 12 be one of those people.

13 MR. CURCHACK: I would like to
 14 ask the reporter to mark as Exhibit 25
 15 an email thread. The first one is
 16 from Brian to Jeremy Steckel and Hana
 17 Fuchs, identified by production
 18 numbers 0020553 through -- just that
 19 number.

20 (So marked for identification as
 21 Fuchs Exhibit 25.)

22 BY MR. CURCHACK:
 23 [REDACTED]

1 H. Fuchs
 2 A. I don't keep track of it during
 3 the course of a year. I just keep track
 4 at the end of the year when I do my
 5 allocations of how much we have spent on
 6 programmatic versus fund raising and
 7 admin.

8 Q. Does WonderWork pay for the
 9 costs of the trips that Mr. Mullaney and
 10 his wife take with [REDACTED] and his
 11 wife?

12 A. WonderWork does not pay for
 13 [REDACTED] trips. He actually -- if
 14 anything is paid by WonderWork, he asks
 15 for a tab and he will then send us the
 16 money. So if there is a trip that they
 17 are taking and there is a hotel expense
 18 that has been booked by WonderWork or
 19 whatever -- whatever it is, he always asks
 20 for what did it cost and he always sends
 21 us the funds.

22 Mr. Mullaney will deduct
 23 whatever is spent from his salary.

24 Q. And has that been the process
 25 pretty much all the way through?

1 H. Fuchs
 2 [REDACTED]
 3 [REDACTED]
 4 [REDACTED]
 5 [REDACTED]
 6 [REDACTED]
 7 [REDACTED]
 8 [REDACTED]
 9 [REDACTED]
 10 [REDACTED]
 11 [REDACTED]
 12 [REDACTED]
 13 [REDACTED]
 14 [REDACTED]
 15 [REDACTED]
 16 [REDACTED]
 17 A. Yes. I don't keep a separate
 18 running tab.

19 Q. But with respect to operating
 20 expenses and salaries, do you keep a tab?

21 A. The tabs that I keep are in the
 22 general ledger. I don't have a separate
 23 ledger with tabs.

24 Q. Do you keep track of how [REDACTED]
 25 [REDACTED] \$2 million is spent?

1 H. Fuchs
 2 A. Pretty much. And at Smile Train
 3 as well.
 4 Q. Who is responsible for
 5 developing the WonderWork budget?
 6 A. Well, I develop the budget with
 7 input from the programs group, DeLois
 8 Greenwood; and from marketing, Janet
 9 Huang. And whatever other expenses we
 10 feel go into the budget, I keep the
 11 records for a lot of the overhead.

12 So, I would input what I feel is
 13 appropriate based on historical
 14 information. And anything out of the
 15 ordinary that we feel we might want to do
 16 will come from Mr. Mullaney.

17 Q. Does WonderWork have directors
 18 and officers indemnity insurance?

19 A. Yes, we do.
 20 Q. Has it always had that?
 21 A. Yes, we have.
 22 Q. Do you know what the initial
 23 policy limit was?
 24 A. Offhand, I don't. I don't.
 25 Q. Has the policy been maintained?

1 H. Fuchs
 2 A. Yes, it has.
 3 Q. Was the policy increased at any
 4 point?
 5 A. I am not sure.
 6 MR. LILIEN: Who in the
 7 organization but you would have
 8 handled that?
 9 MS. FUCHS: Well, I handle the
 10 insurance and then I discuss it with
 11 Mr. Mullaney.
 12 MR. LILIEN: You do not recall
 13 whether the policy limits were
 14 increased?
 15 MS. FUCHS: I think I did.
 16 Really, I am not sure if I did or
 17 didn't. But I think at one point I
 18 did. But I'd have to go back and look
 19 at the policies.
 20 Q. Were any claims ever made
 21 against that policy?
 22 A. As far as I know, they haven't.
 23 As far as I know.
 24 Q. I want to talk about grant
 25 making for a minute. How do you record

1 H. Fuchs
 2 grants that are made during the course of
 3 the fiscal year?
 4 A. I discuss the grants with
 5 DeLois, who is our program officer. She
 6 will have worked up what she feels the
 7 hospitals that we want to fund, and she
 8 will have a spreadsheet as to how much we
 9 would fund them and how many surgeries
 10 they would be providing.
 11 That is presented as part of the
 12 budget. Once the budget is approved, we
 13 go ahead -- well, she goes ahead. Her
 14 program officer would then contact -- my
 15 understanding is they contact the
 16 hospitals to find out if they -- if it is
 17 a new hospital or if it is a hospital we
 18 have already given money to.
 19 Two kind of separate ways they
 20 go about. But once they decide on giving
 21 out the grant, she will ask me to review
 22 the paperwork that they have. We will go
 23 through it and we'll agree that, yes, we
 24 want to send the money to the hospital.
 25 Normally, we send half of it up

1 H. Fuchs
 2 Q. But where do the funds come
 3 from?
 4 A. Well, the funds are all coming
 5 out of the WonderWork bank account,
 6 because the WonderWork bank account is
 7 what I use for operational -- all the
 8 expenses. So, funds from the d/b/a's will
 9 be transferred to the WonderWork account
 10 as they are needed.
 11 MR. LILIEN: Are there items in
 12 the program expense, under program
 13 expense that you would view as not
 14 being restricted?
 15 MS. FUCHS: No. All the program
 16 expenses would be restricted. I
 17 don't -- yes. I don't put anything in
 18 that account that is not part of the
 19 restricted funds.
 20 Q. Do you recall that at some point
 21 KPMG conducted an audit of certain of the
 22 grant partners?
 23 A. Yes.
 24 Q. And how many did they look at?
 25 A. I recall they looked at four.

1 H. Fuchs
 2 Q. And who chose which ones they
 3 would look at?
 4 A. Well, between DeLois, Tiffany
 5 and I, we looked at the hospitals that we
 6 had funded the most money to.
 7 Q. Did you get a report back from
 8 KPMG?
 9 A. Yes, we did.
 10 Q. Did anything change as a result
 11 of that report?
 12 A. Well, I will defer that to
 13 DeLois because she would know better. But
 14 for the most part, I don't recall.
 15 MR. LILIEN: I just want to
 16 clarify one more thing. You mentioned
 17 before that you staged the payments.
 18 MS. FUCHS: Correct.
 19 MR. LILIEN: Some money up
 20 front, some money after they report
 21 back.
 22 When they report back, is that
 23 after all the surgeries have been
 24 completed?
 25 MS. FUCHS: They report -- they

1 H. Fuchs
 2 would -- I am not sure exactly the
 3 staging of the reporting. DeLois and
 4 Tiffany would know better. My
 5 understanding is that they might send
 6 an interim report in before they
 7 finished all the funds.
 8 But before we issue another
 9 grant to them, they will have to have
 10 completed the work from the first
 11 grant.
 12 MR. LILIEN: As a result of this
 13 process, have you ever denied a second
 14 installment of a grant?
 15 MS. FUCHS: Currently, there are
 16 some hospitals awaiting a second
 17 installment.
 18 MR. LILIEN: What is driving
 19 that?
 20 MS. FUCHS: Completion of the
 21 number of surgeries. Obviously, now
 22 in bankruptcy, we are not giving out
 23 any grant money.
 24 MR. LILIEN: But prior to
 25 bankruptcy?

1 H. Fuchs
 2 MS. FUCHS: It would be the
 3 completion of the surgeries.
 4 MR. LILIEN: Do you recall any
 5 circumstance in which a second
 6 installment was not paid?
 7 MS. FUCHS: There are some
 8 outstanding, but I am not sure any of
 9 them have been rejected. I think they
 10 are just waiting. But that, as I
 11 said, they'd give you better
 12 clarification on that.
 13 MR. LILIEN: Okay.
 14 MS. FUCHS: But I know there are
 15 some open.
 16 MR. CURCHACK: I will ask the
 17 reporter as Exhibit 26 an email
 18 thread. The top one is from you to
 19 Mallory Taaffe, who I believe was one
 20 of the KPMG folks, dated January 20,
 21 2015, production number 0022194.
 22 (So marked for identification as
 23 Fuchs Exhibit 26.)
 24 MS. FUCHS: I am reading?
 25 MR. CURCHACK: Read the whole

1 H. Fuchs
2 thing.

3 MS. FUCHS: Okay.
4 (Pause.)

5 BY MR. CURCHACK:

6 Q. The top email, do you remember
7 sending this email?

8 A. Yes. I remember this.

9 Q. The last line says, "I sent you
10 a copy of the contribution per surgery
11 memo signed by the program officer." Who
12 is the program officer?

13 A. The program officer is DeLois
14 Greenwood.

15 Q. So what is the contribution per
16 surgery memo referred to there?

17 A. The exact memo I don't recall.
18 Sounds like it may be a memo where the
19 contributions WonderWork gives for the
20 grants was a memo that was prepared. But
21 I am just surmising that based on this
22 email.

23 Q. Earlier in the email it says,
24 "In letter number 2, we asked [REDACTED] to
25 treat a thousand patients at \$150 each."

1 H. Fuchs

2 Q. That's fine. I will represent
3 that these were identified by Ujjal as
4 field reports prepared by him.

5 A. Okay.

6 Q. If you look at the fourth page,
7 back of the fourth piece of paper, do you
8 see where it says "Finance" -- I am sorry.
9 Do you see where it says "Finance"?

10 A. Yes.

11 Q. It says, "Presently 100 percent
12 of surgery costs are borne by a federal
13 government."

14 Do you know whether WonderWork
15 actually contributes to hospitals that are
16 receiving funds from other sources?

17 A. Yes, we do.

18 Q. Please turn to the page of the
19 report that has a picture with five nurses
20 on it. Do you see it?

21 A. This one?

22 Q. Yes. Thanks.

23 Do you see where it says
24 "Finance" there? If you notice it says,
25 the last line, "Per surgery cost is \$35

1 H. Fuchs

2 and free patients pay partial cost."

3 Are you aware of the fact that
4 WonderWork contributes to surgeries where,
5 in fact, the patient has to pay something?

6 A. I am not really aware of the
7 payment structure from these field
8 reports.

9 Q. Okay.

10 A. Yes, the payment structure.

11 Q. Do you know what Project
12 Varanasi is?

13 A. I know of Project Varanasi.

14 Q. What can you tell us about it?

15 A. My understanding is Varanasi,
16 Project Varanasi is a burn -- is a project
17 to build a burn hospital in Varanasi,
18 India, run by Dr. -- what's his name? I
19 will remember his name when I leave.

20 [REDACTED]. Sorry.

21 MR. CURCHACK: I would like to
22 mark -- this will be the last question
23 before we take a very short break --
24 as the next Exhibit, 28, an email
25 dated October 21, 2016, from you to

1 H. Fuchs

2 Who is [REDACTED]?

3 A. [REDACTED] is one of our partners. I
4 don't recall exactly what they do, but
5 [REDACTED] is a partner that we fund.

6 Q. Is it a hospital?

7 A. [REDACTED], I am not sure if they are
8 their own hospital or have a group of
9 hospitals under them.

10 Q. In other words, would you give
11 money to them and they would give money --

12 A. To their hospitals, I think,

13 [REDACTED]. I don't recall exactly.

14 MR. CURCHACK: I would like to
15 ask the reporter to mark as the next
16 exhibit a couple of WonderWork field
17 reports.

18 (So marked for identification as
19 Fuchs Exhibit 27.)

20 Q. Do you recognize what these
21 documents are?

22 A. It looks like a report put
23 together by our -- by a team that went to
24 visit this eye hospital in November of
25 2016.

1 H. Fuchs
 2 Brian Mullaney. It doesn't have a
 3 production number -- oh, yes. It is
 4 0040124 and there is a spreadsheet
 5 attached to it.
 6 (So marked for identification as
 7 Fuchs Exhibit 28.)
 8 Q. Do you recall sending this
 9 email?
 10 A. Yes.
 11 Q. If you look at -- do you see the
 12 spreadsheet that is attached to it?
 13 A. Yes.
 14 Q. Did you prepare this?
 15 A. Yes, I did.
 16 Q. And what did this show?
 17 A. Well, this spreadsheet shows
 18 what our restricted net assets were at the
 19 end of fiscal '15, and then without --
 20 without using, in the email where it says,
 21 "I did not use any of the direct mail
 22 allocation in this spreadsheet" to show
 23 Brian how much we had remaining; I only
 24 used the program expenses for FY '16 and
 25 how much was released and what we had

1 H. Fuchs
 2 remaining.
 3 Q. Okay.
 4 A. And then I rolled it into
 5 partial FY '17 numbers.
 6 Q. Now, do you see the line that
 7 says "Project Varanasi"?'
 8 A. Yes.
 9 Q. That shows a \$4 million donation
 10 during fiscal year 2016?
 11 A. Yes, I see that.
 12 Q. Did WonderWork receive
 13 \$4 million restricted to Project Varanasi
 14 in fiscal 2016?
 15 A. There was a possibility of us
 16 getting that money in June of FY '16.
 17 However, by the time October or so rolled
 18 about, we did not get that money. It was
 19 not booked in the general ledger, or was
 20 reversed out, I should say.
 21 Q. So if one were to look at the
 22 restricted necessary assets account today,
 23 that \$4 million would not be reflected in
 24 it?
 25 A. Correct.

1 H. Fuchs
 2 Q. Who was the source of that
 3 \$4 million?
 4 A. It is my belief that it was the
 5 [REDACTED].
 6 Q. Are there any other donations in
 7 the FY '16 column that were not donations
 8 at the time you spread the spreadsheet?
 9 A. In June, it was the same thing.
 10 [REDACTED] was thinking about a million
 11 dollar pledge over 10 years actually, not
 12 5 years, which he then rescinded.
 13 Q. Do you know why he rescinded?
 14 A. Do I know -- I don't know from
 15 him exactly why he rescinded it.
 16 Q. Were you told by someone why he
 17 rescinded it?
 18 A. My guess is that he is on the
 19 board and knows about the bankruptcy, so
 20 he was not going to make good on his
 21 pledge. It was also reversed.
 22 MR. CURCHACK: Let's take a very
 23 quick break.
 24 (Recess.)
 25 MR. CURCHACK: I am going to ask

1 H. Fuchs
 2 the reporter to mark as the next
 3 exhibit a 20/20/20 solicitation
 4 identified as WON 02544 through 02555.
 5 (So marked for identification as
 6 Fuchs Exhibit 29).
 7 Q. I believe this to be a
 8 WonderWork solicitation, if you look at
 9 page -- a 20/20/20 solicitation supposed
 10 to be mailed April 14, 2015. Okay? Do
 11 you see that on page 2548?
 12 MR. TRIVIGNO: I think he is
 13 referring to the barcode number. I
 14 don't know if she is familiar with
 15 that.
 16 MS. FUCHS: We'll take your word
 17 for it.
 18 Q. You don't know what that barcode
 19 means?
 20 A. I don't.
 21 Q. If you look at the page that
 22 says 02547?
 23 MR. TRIVIGNO: Do you want her
 24 to read it?
 25 MR. CURCHACK: I think she just

1 H. Fuchs
 2 needs to read this one sentence.
 3 Q. The paragraph begins, "At about
 4 2 percent"?
 5 A. Okay.
 6 Q. Can you just read the paragraph?
 7 A. Out loud?
 8 Q. No, to yourself.
 9 (Pause.)
 10 A. Okay.
 11 Q. For the record, the sentence
 12 says, "At about 2 percent, 20/20/20 has
 13 one of the lowest administrative costs of
 14 any major charity."
 15 What was the basis for that
 16 statement?
 17 A. I think they want to show the
 18 donors that we have a low overhead.
 19 Q. How was the 2 percent
 20 calculated?
 21 A. I am not exactly sure. My
 22 understanding is the allocated expenses on
 23 the functional expenses, and this would be
 24 the management and general piece of it. I
 25 don't know. I'd have to go back and look.

1 H. Fuchs
 2 Q. Who would have calculated the
 3 administrative costs?
 4 A. For this piece? I mean, in
 5 this --
 6 Q. For the organization.
 7 A. I calculate that on the audited
 8 financials.
 9 Q. So you would provided this
 10 figure of 2 percent?
 11 A. It would have come from those
 12 numbers.
 13 Q. If someone had asked you, what
 14 are the administrative costs of 20/20/20,
 15 would you have said 2 percent?
 16 A. I would have said it was the
 17 administrative piece -- I would have said
 18 what the percentage was from the numbers
 19 that I have, but --
 20 Q. And how would you have
 21 calculated that from the numbers that you
 22 have?
 23 A. I would have looked at the
 24 allocations, functional expense
 25 allocations, which are split to program,

1 H. Fuchs
 2 management and general and then fund
 3 raising. And I believe this is the
 4 management and general piece. It is
 5 2 percent of the total expenses after
 6 allocations.
 7 Q. I would like you to go back to
 8 Exhibit Number 12 just for a minute. That
 9 is the spreadsheet of temporarily
 10 restricted net assets. I think we
 11 referred to it as the roll-forward.
 12 A. Got it.
 13 Q. If you look at the first page, I
 14 believe it is the first page -- it says
 15 "FY '14" at the top?
 16 A. I see it.
 17 Q. If you look at program expenses,
 18 that number is -- for blindness is
 19 \$2.6 million?
 20 A. That's correct.
 21 Q. Now, I thought that this column
 22 reflected the grants that were made with
 23 respect to the various causes.
 24 A. The 2.6 million would be the
 25 category of blindness, and it would be

1 H. Fuchs
 2 grants -- it would be the grant
 3 category -- well, the category in the
 4 general ledger 5100, whatever was in that
 5 account, which typically are the grants
 6 paid. Blindness, 5100.
 7 Q. What would have been --
 8 A. On the left side, where it says,
 9 "Program expense," those are the expenses
 10 that were booked to those programs. There
 11 is a "See details in next tab," which I
 12 guess is not here. There may be an
 13 explanation for that 2.6 million.
 14 Q. I am looking at -- could you
 15 please look at Exhibit 7? If you look at
 16 page 227? This exhibit, for the record,
 17 is the 2014-fiscal year composite of the
 18 New York State charitable filing, the 990
 19 and the audited financials.
 20 A. I have it.
 21 Q. Looking at page 227, which is a
 22 sheet that comprises part of the audited
 23 financial statements.
 24 A. Okay.
 25 Q. If you look at the first line

1 H. Fuchs
 2 where it says, "Program services," the
 3 total number 1.543055. Do you see that?
 4 A. I see that.
 5 Q. Now, my understanding from what
 6 you said earlier is program services is
 7 comprised of the direct mail allocation
 8 and the program expenses. Is that
 9 correct?
 10 A. That's correct.
 11 Q. So, how can we -- how do you
 12 reconcile the 2.634 number with the 1.543
 13 number?
 14 A. I need to get my worksheets out
 15 from my -- I can't do it in my head. I
 16 don't remember.
 17 Q. If you look at the page going
 18 back to Exhibit 12, which is the same
 19 information for fiscal year 2013, I
 20 believe --
 21 A. Okay.
 22 Q. Okay? The total for all program
 23 expenses in that year is \$877,000. Is
 24 that correct?
 25 A. Which one? I am sorry.

1 H. Fuchs
 2 Q. Program expenses in 2013.
 3 A. 877. Yes.
 4 Q. And if -- and for blindness, it
 5 is 352,000 and change?
 6 A. That's correct.
 7 Q. If you look at 2015, the 2015
 8 roll-forward schedule still in Exhibit 12,
 9 the total for all program expenses is
 10 1,890,000 in round numbers and for
 11 blindness is 1,244,000. Is that correct?
 12 A. I am sorry. Can you repeat
 13 that?
 14 Q. The total for program expenses
 15 on the June 30, 2015 roll-forward
 16 schedule.
 17 A. Okay.
 18 Q. Column C is 1.891500 in total.
 19 And on line 4010, which is blindness --
 20 A. I am sorry. I am lost. Can you
 21 start again? Start from the beginning.
 22 Q. Let's take Exhibit 12 and start
 23 with the 2013 starting point.
 24 A. Got it.
 25 Q. What is the total program

1 H. Fuchs
 2 expenses for blindness there?
 3 A. 352,000.
 4 Q. And what is the total program
 5 expenses for all causes?
 6 A. In total, 877,000.
 7 Q. Now let's turn to the next year,
 8 which is 2014.
 9 A. Okay.
 10 Q. What is the total for all
 11 program expenses?
 12 A. Total, 3.6 million.
 13 Q. And for blindness?
 14 A. 2.6 million.
 15 Q. Now let's go to the third page
 16 of that exhibit for program expenses.
 17 What is the total for all causes?
 18 A. In total, it is 1.9 million.
 19 1.99.
 20 MR. TRIVIGNO: 1.89.
 21 MS. FUCHS: In column C, 1.89.
 22 Q. For blindness?
 23 A. It is 1.24.
 24 Q. Now please turn to Exhibit 7.
 25 A. Okay.

1 H. Fuchs
 2 Q. Go to page 227. What is the
 3 total for grants under program services?
 4 A. 1.5.
 5 Q. And go to the next page, page
 6 228.
 7 A. Okay.
 8 Q. What is the total for grants for
 9 2013?
 10 A. 1.3.
 11 Q. So, all of those numbers are --
 12 I will rephrase that.
 13 How can you explain the
 14 difference in the grant amounts or the
 15 program expense amounts for the
 16 2014-fiscal year under blindness?
 17 MR. TRIVIGNO: Can I make a
 18 suggestion? This refers to next tabs.
 19 Can we get the full document? I
 20 assume it has it. It may be easier to
 21 cut to the chase.
 22 MS. SIMMONS: It was produced to
 23 Goldin.
 24 (Discussion held off the
 25 record.)

1 H. Fuchs
 2 MR. CURCHACK: Apparently we
 3 just got the one page.
 4 MS. FUCHS: There is a tab
 5 there. It refers to something in --
 6 to make it the 1.54.
 7 MR. CURCHACK: Can I make a
 8 request for the support for those
 9 numbers?
 10 MS. FUCHS: I can find that.
 11 The tab is attached on the worksheet.
 12 MR. LILIEN: Just so I
 13 understand, we have, under the column
 14 "Program Expenses," is it your
 15 understanding that column should
 16 equate with grants?
 17 MR. TRIVIGNO: In the chart?
 18 MS. FUCHS: This column should
 19 equate with what was spent on the
 20 program but not necessarily the
 21 grants. I mean, there might have been
 22 something else here that I can't
 23 recall. It is the 5,000 account,
 24 which is program expense, which can be
 25 other than a grant. It could be some

1 H. Fuchs
 2 spreadsheet that we were looking at,
 3 actually, they prepare, because this
 4 is their little notes on it and
 5 colors. So, I am sure it's correct,
 6 but I just need to figure out how it
 7 ended up there.
 8 BY MR. CURCHACK:
 9 Q. We have now marked as Exhibit 30
 10 another solicitation. Based on the
 11 information on page 9338, I believe this
 12 was prepared in 2013. Do you see at
 13 bottom of the page there where it says
 14 1/28/13?
 15 I also note for the record the
 16 barcode on page 9340, which we believe
 17 represents a 2013 mailing.
 18 I would ask you to turn to page
 19 9341, please.
 20 MR. TRIVIGNO: Just give her a
 21 minute.
 22 MS. FUCHS: I have to take a
 23 quick read-through of this.
 24 (Pause.)
 25 MS. FUCHS: Yes.

1 H. Fuchs
 2 equipment, it could be --
 3 MR. LILIEN: So in two years --
 4 to be sure, in two of the three years
 5 we looked at, the number in the chart
 6 is the same number that is listed as
 7 grants in your financials.
 8 MS. FUCHS: Yes.
 9 MR. LILIEN: We have one year
 10 where the number is substantially
 11 higher.
 12 MS. FUCHS: That is why I need
 13 to see what I did on that worksheet to
 14 get to this number.
 15 MR. LILIEN: Off the record.
 16 (Discussion held off the
 17 record.)
 18 MR. CURCHACK: I want to mark
 19 another solicitation. This is
 20 production number WON-EX 9333.
 21 (So marked for identification as
 22 Fuchs Exhibit 30.)
 23 MS. FUCHS: Just to back up to
 24 this, this was part of the audit and
 25 KPMG reviewed it all so -- and the

1 H. Fuchs
 2 Q. Turning to page 9341, the first
 3 line on that page says, "We are a new
 4 charity program and receive no money from
 5 the government or big foundations or
 6 corporations."
 7 Do you see that?
 8 A. I see that, yes.
 9 Q. What do you consider a big
 10 foundation?
 11 A. I consider that as a figure of
 12 speech for a marketing piece. I have no
 13 idea if that is a real name of something.
 14 Q. A little farther down it says,
 15 "100 percent of your donation will go
 16 towards programs. Zero percent goes to
 17 overhead or fund raising." Do you see
 18 that line?
 19 A. I do.
 20 Q. What was the basis for saying
 21 that in this mailing?
 22 A. The charity program 20/20/20,
 23 all the funds -- all the funds that are
 24 received from our d/b/a's are restricted
 25 to the programs.

1 H. Fuchs
 2 Q. And what do you mean -- what
 3 does "the programs" mean in that context?
 4 A. In this context, it would go
 5 towards the blindness program.
 6 Q. And what is the blindness
 7 program?
 8 A. It would be all the work that we
 9 do towards restoring sight as well as
 10 public information. Whatever entails the
 11 blindness program.
 12 MR. LILIEN: Before, I think you
 13 mentioned the 100 percent language was
 14 a recent addition to the WonderWork
 15 mailings.
 16 MS. FUCHS: The WonderWork,
 17 correct.
 18 MR. LILIEN: This mailing, I
 19 believe, is -- I believe this is from
 20 2013.
 21 MS. FUCHS: This is 20/20/20
 22 mailing. 20/20/20 would be different
 23 than a WonderWork mailing in my
 24 knowledge.
 25 Q. Do you believe that the 100

1 H. Fuchs
 2 percent language was put on d/b/a mailings
 3 before it was put on WonderWork mailings?
 4 A. That's correct.
 5 Q. And the reason is the reason
 6 that you stated before, that no money that
 7 came in -- that in your understanding all
 8 money that came in for the d/b/a's was
 9 spent on what you are referring to as
 10 programming?
 11 A. Programmatic. Yes, that's
 12 correct.
 13 MR. LILIEN: Can I just point
 14 you to the top of page 9340?
 15 MS. FUCHS: Okay.
 16 MR. LILIEN: It is our
 17 understanding, after speaking with
 18 your colleagues, that for 20/20/20, 98
 19 to 99 percent of the individuals who
 20 received surgeries are adults and not
 21 children. And it is our understanding
 22 that the grants approximate \$25 for
 23 adult surgeries.
 24 MS. FUCHS: Okay.
 25 MR. LILIEN: For your partner

1 H. Fuchs
 2 hospitals.
 3 If you look at the top of the
 4 page 9340, there is a series of
 5 donation options for individuals to
 6 give. And the top option says, "\$300
 7 to provide a full surgery."
 8 So the full language is "Yes, I
 9 want to give the blind a chance to
 10 see," and the first option is \$300 to
 11 provide a full surgery.
 12 To the best of your knowledge,
 13 has WonderWork ever given a hospital
 14 \$300 to provide a full surgery?
 15 MS. FUCHS: To the best of my
 16 knowledge, that would be probably for
 17 children. It's more expensive to do a
 18 surgery on a child than an adult. So,
 19 that's what is my recollection.
 20 MR. LILIEN: And when you read
 21 the language, "Yes, I want to give the
 22 blind a chance to see," if you were
 23 reading this, you would read that as
 24 also allowing your money to be used
 25 for something other than giving the

1 H. Fuchs
 2 blind a chance to see such as public
 3 information?
 4 MS. FUCHS: Well, once again,
 5 it's hard for me to differentiate
 6 between what I know and what I would
 7 do. But knowing what I know about
 8 monies being used for direct mail and
 9 such, I do give money to charities
 10 knowing that what I am giving is not
 11 just going to be to help somebody get
 12 breast cancer screening. It's going
 13 to go to the piece of mailing. I
 14 mean, I know that and I still give
 15 money.
 16 I just believe in certain
 17 causes, and I would give money
 18 regardless of personally knowing that
 19 my money is not always going to be
 20 spent on a vaccination or a Meal On
 21 Wheels or things like that.
 22 MR. LILIEN: If someone did not
 23 have the knowledge of joint cost
 24 allocation that you have, would you
 25 still answer that question the same

1 H. Fuchs
2 way?

3 MS. FUCHS: It is hard for me to
4 answer that question because I have
5 the knowledge. Sorry.

6 BY MR. CURCHACK:

7 Q. I want to ask one more question
8 about [REDACTED], actually about his
9 money. If you were taking funds from the
10 [REDACTED] and using them to match
11 a solicitation, would those funds be
12 deemed restricted? Those funds, meaning
13 the funds from [REDACTED].

14 A. I don't think -- I don't think
15 they are deemed restricted as matching
16 funds, to my knowledge. I think you can
17 use matching funds for matching as well as
18 other things.

19 Q. So that if the solicitation
20 says, "If you give \$25 to provide one
21 surgery, one of our donors will match that
22 twice, which will give enough money for
23 three surgeries," there is no assurance
24 that in fact \$75 is going to go to
25 surgeries?

1 H. Fuchs
2 This is a similar, though not identical,
3 spreadsheet that we looked at previously.
4 Could you tell us the sequence of
5 preparation of these two separate
6 documents?

7 A. 28 was done from my email in
8 October of 2016 for Brian Mullaney, to
9 give him an idea of what the restricted --
10 what was the remaining restricted net
11 assets without using the direct mail
12 allocation at that point. I didn't have
13 that here. So, it was just informational
14 purposes.

15 Number 31 has more information,
16 because at that time I had already
17 received the direct mail allocation
18 breakdown and we were trying to do the
19 allocation prior to having auditors
20 inhouse to -- to having auditors in to go
21 over it.

22 Also, that is FY '16, so you
23 could see in number 31 the FY '15
24 restricted net assets were the same as
25 they were on the audited financials. And

1 H. Fuchs

2 A. That's correct.

3 MR. CURCHACK: I would like to
4 ask the reporter to please mark as
5 Exhibit 31 a spreadsheet that was part
6 of the production. We will represent
7 it was part of the production and will
8 get you the number. I believe this
9 may have been -- it is a spreadsheet
10 that we understand Ms. Fuchs to have
11 sent to the Goldin Associates team.

12 (So marked for identification as
13 Fuchs Exhibit 31.)

14 Q. Let me ask you to look at it
15 and, if you could, tell us if, in fact,
16 this looks like the spreadsheet that you
17 did give to them?

18 A. Yes. This spreadsheet was a
19 draft of our calculations for the FY '16
20 restricted funds and the release of the
21 restriction plus some additional
22 calculations for FY '17 numbers that were
23 unaudited and part of what we had raised
24 so far.

25 Q. Could you go back to Exhibit 28?

1 H. Fuchs

2 then you have additional donations that we
3 call the WonderWork restricted donations
4 now in this calculation.

5 Q. That is the 1.9 million that is
6 added to Exhibit 31 that doesn't appear in
7 Exhibit 28?

8 A. That's correct.

9 MR. POLKOWITZ: This 1,921,195,
10 what does that represent?

11 MS. FUCHS: That would represent
12 the restricted WonderWork donation
13 that restricted to surgeries or
14 surgical programs from the -- based on
15 the direct mail pieces that -- and the
16 responses, the donors who made
17 donations to WonderWork gave as to how
18 their money should be spent.

19 MR. POLKOWITZ: Is this new for
20 '16 versus years?

21 MS. FUCHS: We didn't restrict
22 WonderWork monies as such in the prior
23 year.

24 MR. POLKOWITZ: Any reason for
25 that change?

1 H. Fuchs
 2 MS. FUCHS: Based on the direct
 3 mail pieces and the way the donations
 4 tied back to the direct mail piece
 5 that was sent, it should have been
 6 restricted.
 7 MR. POLKOWITZ: In prior years?
 8 MS. FUCHS: Some of it should
 9 have been restricted in FY '15.
 10 MR. POLKOWITZ: Have you gone
 11 back to recalculate FY '15?
 12 MS. FUCHS: Yes, we did.
 13 MR. POLKOWITZ: Is that
 14 something that potentially could be
 15 adjusted for the audit?
 16 MS. FUCHS: The auditors are
 17 going through again -- the auditors
 18 are going through the FY '16 and '15
 19 restricted, updated restricted
 20 calculations which they have now and
 21 are reviewing it based on the data
 22 that they received from us on how we
 23 determined that these WonderWork
 24 donations should have been restricted
 25 for FY '15 and how they are restricted

1 H. Fuchs
 2 MS. FUCHS: FY '16, there is a
 3 WonderWork restricted account.
 4 However, I had suggested a journal
 5 entry to the auditors and I am waiting
 6 for them to approve it so that it
 7 would show the WonderWork surgical
 8 restricted account.
 9 MR. POLKOWITZ: So the general
 10 ledger does not yet reflect the
 11 reclass between unrestricted and
 12 restricted for WonderWork.
 13 MS. FUCHS: For WonderWork.
 14 Correct.
 15 MR. POLKOWITZ: How far back did
 16 you go to calculate this reclass for
 17 fiscal year 2015?
 18 MS. FUCHS: We looked at all of
 19 the donations to WonderWork for FY
 20 '15. We looked at the entire
 21 population.
 22 MR. POLKOWITZ: So the reclass
 23 would reflect the full year of fiscal
 24 year '15?
 25 MS. FUCHS: Correct.

1 H. Fuchs
 2 for FY '16 to get to that number.
 3 MR. LILIEN: Just to repeat
 4 something I think we discussed
 5 yesterday but just to be clear, when
 6 there were changes made reclassifying
 7 gifts as restricted in 2015 or 2016,
 8 were those changes reflected in the
 9 general ledger?
 10 MS. FUCHS: The FY '15
 11 reclassification has not been
 12 reflected in the general ledger
 13 because those books are closed. It is
 14 going to be an adjustment on the
 15 audited financials by BDO.
 16 MR. LILIEN: So the general
 17 ledger that we have been provided,
 18 would that reflect these adjustments
 19 or would that be preadjustment?
 20 MS. FUCHS: The general ledger
 21 actually does not have a separate
 22 WonderWork category for FY '15. So,
 23 it would be -- it's not shown there.
 24 MR. LILIEN: What about for FY
 25 '16?

1 H. Fuchs
 2 MR. POLKOWITZ: Plus the full
 3 year of fiscal year 2016?
 4 MS. FUCHS: Yes, that's correct.
 5 But 2016 hasn't been closed yet, so --
 6 MR. POLKOWITZ: Understood.
 7 MR. LILIEN: Which individuals
 8 participate in that process, the
 9 process of reclassifying?
 10 MS. FUCHS: Well, I would do the
 11 reclass based on approval from BDO
 12 once they have gone through and agreed
 13 with the amounts. The actual
 14 review --
 15 MR. LILIEN: Yes.
 16 MS. FUCHS: -- was done by CLM
 17 and our -- Vera, Janet and Karen.
 18 MR. POLKOWITZ: I believe this
 19 is Exhibit 31. Is that correct?
 20 MR. CURCHACK: Yes.
 21 MR. POLKOWITZ: This is
 22 Exhibit 28?
 23 MR. CURCHACK: Yes.
 24 MR. POLKOWITZ: If you look at
 25 Exhibit 28, the column labeled,

1 H. Fuchs
 2 "Program Expenses" --
 3 MS. FUCHS: Okay. 28.
 4 MR. POLKOWITZ: The total is
 5 \$2,682,200. Correct?
 6 MS. FUCHS: Well, this
 7 spreadsheet, however, is a draft of a
 8 calculation that I prepared for Brian
 9 to determine approximately how much
 10 restricted money we had left. It's
 11 not fully accurate in terms of the
 12 other information we have just been
 13 discussing.
 14 MR. POLKOWITZ: Are these
 15 amounts from the general ledger, that
 16 was recorded in the general ledger as
 17 of October 2016?
 18 MS. FUCHS: These were recorded
 19 as of October 2016 -- I am saying yes,
 20 but I would have to double-check the
 21 GL.
 22 MR. POLKOWITZ: If that is the
 23 case --
 24 MS. FUCHS: Well, it was
 25 preaudit.

1 H. Fuchs
 2 were burn hospitals, which we did not
 3 get. We thought we would be getting
 4 it, so for the exercise I included
 5 that.
 6 Also, a million dollar pledge
 7 from [REDACTED], who had said he
 8 would give us a million dollars over a
 9 ten-year period, which he rescinded.
 10 MR. POLKOWITZ: So --
 11 MS. FUCHS: That is for the FY
 12 '16 donations.
 13 MR. POLKOWITZ: I am focused on
 14 program expenses. There is a
 15 difference on Exhibit 31. \$2,682,200
 16 on Exhibit 28 as compared to on
 17 Exhibit 31, program expenses of
 18 \$2,094,600. Why is there a
 19 difference?
 20 MS. FUCHS: I would have to go
 21 back and look at how I calculated this
 22 program expense. I can't answer that
 23 right now. I have to go back and look
 24 at the data that I prepared this with.
 25 MR. LILIEN: Why would the way

1 H. Fuchs
 2 MR. POLKOWITZ: So if that's the
 3 case, that was after fiscal year 2016
 4 ended, which is June 30, 2016.
 5 Correct?
 6 MS. FUCHS: It ended, but it
 7 wasn't closed.
 8 MR. POLKOWITZ: Okay. So if you
 9 go to Exhibit 31 --
 10 MS. FUCHS: Still not closed.
 11 MR. POLKOWITZ: Understood.
 12 Program expenses, it says \$2,094,600.
 13 MS. FUCHS: Yes.
 14 MR. POLKOWITZ: What is the
 15 reason for the discrepancy between
 16 Exhibit 28 and Exhibit 31?
 17 MS. FUCHS: For program
 18 expenses, or --
 19 MR. POLKOWITZ: In both
 20 Exhibit 28 and Exhibit 31 --
 21 MS. FUCHS: Donations for FY
 22 '16, we had included a pledge we
 23 thought we were going to get from the
 24 [REDACTED] for
 25 \$4 million for Project Varanasi, which

1 H. Fuchs
 2 you calculated it differ or matter?
 3 MS. FUCHS: Well, the timing.
 4 So I'd need to see what I anticipated
 5 in that program expense for things
 6 that were possibly booked or thought
 7 about being booked at the close of the
 8 year. I am not quite sure why there
 9 would be that program expense
 10 difference.
 11 MR. LILIEN: It is a fairly
 12 significant amount.
 13 MS. FUCHS: I know. That is why
 14 I am not sure. I'd have to take a
 15 look at that program expense.
 16 I would have to look at that.
 17 BY MR. CURCHACK:
 18 Q. When you prepared Exhibit 28,
 19 was that at Mr. Mullaney's request?
 20 A. That was based on the email?
 21 Yes.
 22 Q. Do you know why he wanted to
 23 have that prepared?
 24 A. My understanding, he wanted to
 25 know how much of our funds were restricted

1 H. Fuchs
 2 at that point. Since we hadn't done the
 3 audit and we hadn't done the calculation
 4 on direct mail, so it was just an estimate
 5 as to what was remaining restricted at the
 6 end of June and then at the time of
 7 October.

8 MR. LILIEN: Before we move on
 9 on this, I may ask Gary to chime in in
 10 a moment, but Hana, if I understand
 11 Exhibit 28 correctly, there was
 12 \$5 million of revenue that ultimately
 13 was not received?

14 MS. FUCHS: Pledges. Correct.

15 MR. LILIEN: But as reflected on
 16 Exhibit 28, money that was not
 17 actually received?

18 MS. FUCHS: Correct.

19 MR. LILIEN: Now, looking at
 20 Exhibit 31, the restricted net asset
 21 balance, the middle yellow column is
 22 \$8.75 million. We are just trying to
 23 do the math on this and have you guide
 24 us through this.

25 Exhibit 28, which has a

1 H. Fuchs
 2 just focused on d/b/a right now,
 3 donations to the BDA's.
 4 MS. FUCHS: Okay.
 5 MR. LILIEN: So when you go
 6 through the, when you go through the
 7 restricted net assets column -- again,
 8 we are just trying to understand how this
 9 was put together. We are not
 10 suggesting it is wrong. We are just
 11 trying to understand it.

12 Would you take the roll-forward
 13 number that applies to d/b/a's that
 14 is -- is that the left-hand column?

15 MS. FUCHS: The left column.
 16 Correct.

17 MR. LILIEN: Add that to the
 18 2.795 million that was on Exhibit 28.
 19 Add those two figures together, the
 20 2.795 million on Exhibit 28 plus the
 21 roll-forward in the left-hand column
 22 as it applies to d/b/a's, not
 23 WonderWork, and then subtract from
 24 that the direct mail allocation that's
 25 been allocated to the d/b/a's?

1 H. Fuchs
 2 7.795 million restricted net asset
 3 value as of June 30, 2016, would be
 4 reduced, if I understand this
 5 correctly, by \$5 million. So the
 6 restricted net assets as of June 30,
 7 2016 would be 2.795 million.

8 Since this calculation did not
 9 yet include cost allocation,
 10 presumably once those costs were
 11 allocated, that number would go down
 12 further.

13 MS. FUCHS: That's correct.

14 MR. LILIEN: Why don't we hold
 15 off on that and start with the
 16 2.795 million number once you have
 17 subtracted the \$5 million, and let's
 18 move to Exhibit 31.

19 MS. FUCHS: Can I interject?

20 MR. LILIEN: Sure.

21 MS. FUCHS: So, for FY '16, in
 22 this estimate that I did for Brian, we
 23 do not include the WonderWork
 24 donations.

25 MR. LILIEN: Fair point. We are

1 H. Fuchs
 2 MR. POLKOWITZ: Can you read the
 3 record?
 4 (Record read.)

5 MR. LILIEN: Hana, is that how
 6 we should be calculating this, or is
 7 that the methodology how you
 8 calculated these numbers?

9 MS. FUCHS: So, I would
 10 calculate this using the remaining
 11 restricted net assets from 6/30/15,
 12 adding in the total donations from FY
 13 '16 to give us the new net restricted
 14 assets; subtract out the program
 15 expense, subtract out the net assets
 16 released, and then I would have my
 17 restricted net assets remaining.

18 I think we said the same thing.

19 MR. LILIEN: Okay.

20 BY MR. CURCHACK:

21 Q. I want to ask you a couple of
 22 questions about impact loans. Are you
 23 familiar with the concept of impact loans?

24 A. Yes, I am familiar.

25 Q. And you are aware of the fact

1 H. Fuchs
 2 that WonderWork raised some impact loans?
 3 A. Yes.
 4 Q. To your knowledge, does
 5 WonderWork expect to repay the impact
 6 loans?
 7 A. Currently, or prior to
 8 bankruptcy?
 9 Q. Let's start with prior to
 10 bankruptcy.
 11 A. Yes. I expected they would all
 12 be paid back.
 13 Q. And since the bankruptcy?
 14 A. My -- I expect the loans to be
 15 paid back. I am not sure to what extent,
 16 but I would expect -- well, backing up,
 17 they are not due until five years from
 18 when they were signed so they come due
 19 around 2018, '19 and '20.
 20 I would hope that they would be
 21 paid back.
 22 Q. Are the funds that came in from
 23 the impact loans considered restricted or
 24 unrestricted?
 25 A. Those are unrestricted.

1 H. Fuchs
 2 A. I didn't account for this loan
 3 in my donations because it was a loan. It
 4 was on the balance sheet. So, in fact, I
 5 don't have an accounting record of how
 6 this loan was used.
 7 MR. LILIEN: Who would have that
 8 record?
 9 MS. FUCHS: Possibly the program
 10 group because they are the ones who
 11 send out the grants to these
 12 hospitals.
 13 Q. Did Brian Mullaney ever make an
 14 impact loan to WonderWork?
 15 A. No, he did not.
 16 Can I just back up a little? My
 17 understanding, though, is if the loan were
 18 forgiven, that we would use this money for
 19 surgeries. But I am not sure about the
 20 actual use of it at the time of the loan,
 21 so...
 22 Q. How did WonderWork expect that
 23 it would be able to repay the impact
 24 loans?
 25 A. How? Based on donations that

1 H. Fuchs
 2 Q. Are you familiar with a loan
 3 made by the [REDACTED]?
 4 A. A million dollars, I think.
 5 Q. Do you recall that that loan
 6 provided that 80 percent was to be paid on
 7 surgeries?
 8 A. I don't recall.
 9 MR. CURCHACK: Can we please
 10 mark as the next exhibit, 32, a
 11 document with production number 07834.
 12 (So marked for identification as
 13 Fuchs Exhibit 32.)
 14 Q. I believe that Exhibit 32 is a
 15 draft. I have seen the subsequent
 16 version, which is substantially identical.
 17 This says, "Use of proceeds 80 percent of
 18 total loan, \$800,000, to be used to help
 19 pay for surgeries and treatment during
 20 term of loan."
 21 Does this refresh your
 22 recollection at all about the use?
 23 A. Yes, it does.
 24 Q. And were \$800,000 of the [REDACTED]
 25 loan used to pay for surgeries?

1 H. Fuchs
 2 were not restricted.
 3 Q. As I understand it, starting in
 4 2016, all mailings said 100 percent of
 5 your donations will be used for surgeries.
 6 Is that correct?
 7 A. That's correct.
 8 Q. So what would the source of
 9 unrestricted funds be to pay back the
 10 impact loans?
 11 A. Well, our wishful thinking was
 12 that these people would forgive their
 13 loans so we wouldn't have to pay them
 14 back.
 15 Q. So in fact --
 16 A. Some people have already.
 17 Q. But, in fact, it was your
 18 expectation or your -- I don't want to put
 19 words in your mouth.
 20 A. My feeling was we would pay back
 21 whatever was remaining on the loans that
 22 hadn't been forgiven.
 23 Q. But you anticipate that they
 24 would be forgiven?
 25 MR. TRIVIGNO: I don't think she

1 H. Fuchs
 2 said anticipated.
 3 MR. LILIEN: Let her answer the
 4 question.
 5 Q. I am not trying to put words in
 6 your mouth.
 7 A. Mine was wishful thinking. My
 8 idea was that people were donors and
 9 eventually they would forgive their loans
 10 since some of them had forgiven portions
 11 of their loans already, as [REDACTED] did.
 12 Q. Did you ever discuss with
 13 Mr. Mullaney the repayment of those loans?
 14 A. Not yet, no.
 15 MR. CURCHACK: I would like to
 16 mark Exhibit 33, another email thread.
 17 It is between you and Brian. It bears
 18 production number 0011581.
 19 (So marked for identification as
 20 Fuchs Exhibit 33.)
 21 Q. Now, if you look at the third
 22 page of this exhibit, you will see where
 23 it says how much was raised.
 24 A. Yes.
 25 Q. It says 9,700,000. Do you see

1 H. Fuchs
 2 that? And it says, "Total raised from
 3 foundations 9,450,000. Total raised from
 4 individuals 250."
 5 What is that distinction based
 6 on?
 7 A. That's based on the monies
 8 received were 9.4 million from family
 9 foundations or people's foundations. And
 10 individuals had lent us the 250,000.
 11 Q. Who were those individuals?
 12 A. Offhand, [REDACTED]
 13 [REDACTED]. I don't remember. That might
 14 have been the two people. Maybe there is
 15 more. I know [REDACTED]
 16 were individuals. I think the rest were
 17 the foundations, but that's just my
 18 recollection.
 19 Q. If you look at the second email
 20 in the thread, it says -- this is from you
 21 to Brian. "My numbers are purely the
 22 loans we received. Karen's numbers
 23 include the donations as a result of the
 24 ask letter and a few others."
 25 Do you know what that is

1 H. Fuchs
 2 referring to?
 3 A. To my recollection, when Brian
 4 asked for these loans, some people, rather
 5 than giving him a loan, actually made a
 6 donation.
 7 Q. Okay.
 8 A. So that would be the donations
 9 as a result of the letter asking for the
 10 loan.
 11 Q. Go to the first email and read
 12 that into the record, please.
 13 A. On the top?
 14 Q. Yes?
 15 A. "Also, these numbers include
 16 your 250K loan which is not on the books."
 17 Q. Can you tell us what that means?
 18 A. Brian had requested -- Brian was
 19 considering a loan from funds he had not
 20 received yet, but he was going to deduct
 21 it from the salary he didn't receive.
 22 And I told him that I couldn't
 23 book that information because there was no
 24 money. He either gave the money or he
 25 didn't give the money. I wasn't going to

1 H. Fuchs
 2 deduct it and book it as a loan.
 3 Anyway, that's the gist of that.
 4 Q. Do you know whether Brian
 5 Mullaney ever told anyone that he had made
 6 a loan?
 7 A. You'd have to ask Brian.
 8 Q. The next Exhibit, 34, email
 9 dated March 9, 2015 -- an email thread,
 10 the most recent being dated March 9, 2015,
 11 between Hana and Brian bearing production
 12 number 0011330.
 13 (So marked for identification as
 14 Fuchs Exhibit 34.)
 15 Q. Do you recall this email thread?
 16 A. This is familiar.
 17 Q. Okay. If you go to the second
 18 page, there is an email to you from Lisa
 19 Parnagian, P-A-R-N-A-G-I-A-N. Do you see
 20 that?
 21 A. Yes, I see.
 22 Q. Do you know who that person is?
 23 A. May I read the email first?
 24 Q. Sure.
 25 A. It may refresh my memory.

1 H. Fuchs
 2 (Pause.)
 3 Oh, I see. To my recollection,
 4 she was a mortgage broker, I think, that
 5 had asked for some salary on Brian, salary
 6 information.
 7 Q. So this email is you discussing
 8 the information you would be giving to the
 9 Bank of New York Mellon in connection with
 10 a mortgage application by Brian?
 11 A. I think it was. I don't know if
 12 it was exact mortgage application or
 13 another form of funds that he was
 14 requesting, but...
 15 Q. But you were aware that this was
 16 provided information that would be going
 17 to a bank in connection with an
 18 application for some sort of loan or
 19 credit?
 20 A. Yes.
 21 MR. LILIEN: Can I ask you just
 22 a couple questions on the same
 23 document?
 24 MS. FUCHS: Sure.
 25 MR. LILIEN: It is an email from

1 H. Fuchs
 2 usually record it first on my list of
 3 Brian's salary that I keep. And when
 4 he decided to take the salary, then I
 5 would record it on the books and
 6 records.
 7 MR. LILIEN: I am not following.
 8 MR. CURCHACK: Let me get there.
 9 Q. Let's talk about Mr. Mullaney's
 10 compensation. How often does WonderWork
 11 make payroll?
 12 A. Once a month.
 13 Q. Has it always been once a month
 14 since you have been there?
 15 A. That's correct.
 16 Q. And who processes the payroll?
 17 A. ADP.
 18 Q. Is compensation ever paid by any
 19 means other than ADP?
 20 A. Well, ADP processes the payroll.
 21 Occasionally, when there was a bonus
 22 awarded to the staff, the funds would come
 23 from funds that were owed to Brian, but it
 24 would still be processed through ADP.
 25 Q. How did Brian provide those

1 H. Fuchs
 2 you to Brian. It says, "Hi, Brian."
 3 This is the second email above the one
 4 we just read. "Hi, Brian. I will
 5 respond that your base pay is \$475,000
 6 per year for the past year. At the
 7 end of our fiscal year, June 30th, our
 8 board has voted a bonus of \$250,000."
 9 MS. FUCHS: That's correct.
 10 MR. LILIEN: There was a formal
 11 board action to award him the
 12 \$250,000?
 13 MS. FUCHS: It was awarded at
 14 the board meeting, and I would
 15 subsequently get an email from the
 16 board regarding that.
 17 MR. LILIEN: Who on the board
 18 would you get that email from?
 19 MS. FUCHS: J.J. Coneys.
 20 MR. LILIEN: Once you learned
 21 that, that the board had awarded a
 22 \$250,000 bonus, how would you record
 23 that bonus payment on the books and
 24 records?
 25 MS. FUCHS: Well, I would

1 H. Fuchs
 2 funds?
 3 A. Brian would provide them through
 4 monies that were owed to him that he
 5 hadn't received yet.
 6 Q. If they were owed to him, why
 7 hadn't he received them?
 8 A. Well, you'd have to ask Brian.
 9 Q. Is there any formal deferred
 10 compensation policy?
 11 A. No, there is not.
 12 Q. Is deferred compensation shown
 13 on an employee's W-2 form?
 14 A. Well, currently there is no
 15 deferred as such, so no.
 16 Q. Is deferred compensation shown
 17 as a compensation expense in the books and
 18 records of WonderWork?
 19 A. The only person who has
 20 requested not to get paid was Brian, so
 21 it's not on the books and records.
 22 Q. So there is no liability entry
 23 for --
 24 A. No, not at the moment. Well, at
 25 the moment there is for the bankruptcy.

1 H. Fuchs

2 There is an amount that is recorded on the
3 books and records for what is owed to
4 Brian.

5 Q. What is the basis of that
6 number?

7 A. The number was based on the
8 total compensation that Brian decided not
9 to accept at the time it was due and the
10 deduction of certain expenses that he felt
11 he would deduct from the compensation that
12 was due him. So, it's the difference of
13 that in total.

14 Q. Does Mr. Mullaney have an
15 employment agreement?

16 A. Yes, he does.

17 Q. Do you know when it was
18 executed?

19 A. I don't know the exact date.

20 Q. Was it executed at the beginning
21 of his employment with WonderWork?

22 A. Not at the beginning, no.

23 Q. Was it executed prior to
24 January 1st of 2015?

25 A. Prior to? Yes.

1 H. Fuchs

2 A. "As of January 1, 2016,
3 WonderWork hereby employs Mullaney for a
4 period of five years through December 31,
5 2021, and Mullaney hereby accepts
6 employment with WonderWork, Inc. upon the
7 terms and conditions of this agreement."

8 Q. So, to your knowledge, prior to
9 January 1, 2016, did Mr. Mullaney have a
10 written employment agreement?

11 A. He did not, then, have a written
12 employment agreement that I know of.

13 MR. CURCHACK: I would like to
14 mark as the next exhibit, 36, an email
15 thread. The top one is from Brian
16 Mullaney to Hana Fuchs dated August 2,
17 2016. It bears production number
18 38117.

19 (So marked for identification as
20 Fuchs Exhibit 36.)

21 Q. I would like you to look at the
22 first email and read the second paragraph,
23 please, out loud.

24 A. "I want to make a donation of my
25 salary to WonderWork. Please send me

1 H. Fuchs

2 Q. It was?

3 A. I think so. I think so.

4 Q. Do you know if there is more
5 than one employment agreement that he has
6 ever had?

7 A. My understanding is there is
8 one.

9 Q. I would like the reporter to
10 mark as Exhibit 35 a document entitled,
11 "Employment Agreement" between WonderWork,
12 Inc. and Brian Mullaney, production number
13 WON 01237 through 01248.

14 (So marked for identification as
15 Fuchs Exhibit 35.)

16 Q. Is this the employment agreement
17 that you were referring to?

18 A. Yes, this looks like it.

19 Q. In the first paragraph, can you
20 read into the record what it says?

21 A. "This employment agreement is
22 entered into by" --

23 Q. Sorry. Paragraph number 1.

24 A. "Employment"?

25 Q. Yes?

1 H. Fuchs

2 latest spreadsheet with my taking a large
3 chunk and also being given a bonus ---"
4 excuse me.

5 "Please send me latest
6 spreadsheet with my taking a large chunk
7 and also being given a bonus so I can
8 decide how much."

9 Q. Now, what spreadsheet is he
10 referring to?

11 A. I maintained a spreadsheet of
12 Brian's salary that was owed to him from
13 when he decided he wanted not to take all
14 his salary until now. And alongside that
15 was the amounts that he deducted from his
16 salary based on the things that you have
17 here on Number 34.

18 Q. So, when he says "taking large
19 chunk," what does that mean? What did
20 that mean to you at the time?

21 A. Well, Brian was owed some many
22 months salary. My understanding was he
23 wanted more than a month pay, so he wanted
24 a chunk.

25 Q. When he says, "I want to make a

1 H. Fuchs
 2 donation of my salary to WonderWork," that
 3 meant he wanted you to take some of the
 4 funds that he had not yet taken and
 5 contribute them to WonderWork? Is that
 6 correct?

7 A. My understanding of what was
 8 meant by the donation was he was going to
 9 take part of his salary and deduct some of
 10 these expenses that he felt the company
 11 would have paid for however he wanted to
 12 take them out of his salary. Not a
 13 donation.

14 MR. LILIEN: When you say
 15 salary, are you referring to his base
 16 salary of 475, or the bonus that the
 17 board had awarded to him?

18 MS. FUCHS: Both. It was a line
 19 item on my spreadsheet when he got the
 20 bonus.

21 MR. LILIEN: Had he ever
 22 received in a year less than \$475,000?

23 MS. FUCHS: His initial salary
 24 was not 475. So in the beginning,
 25 yes.

1 H. Fuchs
 2 (So marked for identification as
 3 Fuchs Exhibit 37.)
 4 MR. CURCHACK: Then I would like
 5 to mark as next exhibit a single page
 6 with production number WON 07289.

7 MR. TRIVIGNO: Off the record.
 8 (Discussion held off the
 9 record.)

10 (So marked for identification as
 11 Fuchs Exhibit 38.)
 12 BY MR. CURCHACK:
 13 Q. Looking at these two at the
 14 moment separately marked exhibits, do they
 15 actually connect to each other?
 16 I will ask a different question.

17 Do you recognize either or both of these?
 18 A. I recognize both of them.

19 Q. Could you tell us what they are?

20 A. So, 37 would be what I was
 21 trying to explain before is my ledger on
 22 how I maintain Brian's salary, what he got
 23 paid and what remained unpaid from the
 24 beginning of time -- well, the beginning
 25 of WonderWork.

1 H. Fuchs

2 MR. LILIEN: After it was raised
 3 to 475.

4 MS. FUCHS: After it was raised?
 5 I don't think so.

6 MR. LILIEN: When you say he
 7 deducted expenses from his salary,
 8 again, are you referring to the 475
 9 base salary or the additional amount,
 10 the bonus amount that he was awarded
 11 from which he was deducting his
 12 expenses?

13 MS. FUCHS: Well, to me it was a
 14 combination because I kept them in a
 15 running total. So I would give him
 16 whatever was remaining from the last
 17 place first and continue to run the
 18 totals.

19 MR. CURCHACK: Can we please
 20 mark as Exhibit, whatever the next
 21 number is, 37, a three-page
 22 spreadsheet -- sorry. It is a -- a
 23 four-page spreadsheet. Sorry.
 24 Production numbers WON 07285 through
 25 7288.

1 H. Fuchs

2 So, 37, you can see on the left
 3 side the months that he was supposed --
 4 the months where -- what his salary was
 5 and the payments he received.

6 And then in the column -- the
 7 third column would be what was -- what he
 8 did not receive of what he should have
 9 received.

10 Q. I want to be sure I understand.
 11 The first column is what he --

12 A. What he received.

13 Q. That's the column that has 475
 14 at the top?

15 A. Correct.

16 Q. The second column, which has no
 17 heading in the first line and the first
 18 number is 28,833?

19 A. Correct.

20 Q. What is that?

21 A. So that would be the monies
 22 remaining from what he received. So, his
 23 monthly salary was, at that point, 39,583.
 24 However, in October 2012, he only wanted
 25 18,750. So, WonderWork owed him the

1 H. Fuchs
 2 difference between the 18 and the 39. So,
 3 that would be that 20,833.
 4 But there was also a deduction
 5 in that 20,000 of 3,500 that he made
 6 towards a camera.
 7 Q. So it was a deduction from the
 8 deferral, in other words?
 9 A. Deduction from the salary that
 10 he did not take in October of 2012.
 11 Q. Do you recall what was reported
 12 for Mr. Mullaney for calendar year 2012 on
 13 his Form W-2?
 14 A. 475,000.
 15 Q. Was Mr. Mullaney awarded a bonus
 16 for the fiscal year ending June 30, 2012.
 17 (Pause.)
 18 A. At the end -- if you look at
 19 7287, there is -- the fourth column says
 20 "Bonuses."
 21 Q. Yes.
 22 A. Those were the bonuses he was
 23 awarded.
 24 Q. So according to this, he did not
 25 get a bonus at the end of fiscal 2012?

1 H. Fuchs
 2 A. That's correct.
 3 Q. But did, at the end of each of
 4 the subsequent fiscal years?
 5 A. Correct.
 6 Q. Now, if you go back to page
 7 7285, there is a line in the left column
 8 near the bottom of the page that says,
 9 "bonus 7/1/13," and there is \$250,000 in
 10 the second column. Is that correct?
 11 A. Where are you looking?
 12 Q. Second column, about ten lines
 13 up from the bottom of the page.
 14 A. I see.
 15 Q. What does that number in that
 16 column mean?
 17 A. That was the -- that was the
 18 bonus the board awarded him in the end of
 19 June, which I was told about July 1st.
 20 Q. And if you look over on the
 21 right-hand side of the page, there is an
 22 unheaded column about in the middle of the
 23 page that says "Board Bonus" in that
 24 column? Do you see that?
 25 A. I am having trouble with...

1 H. Fuchs
 2 What am I looking at now?
 3 Q. Do you see where it says "Notes"
 4 in the middle of the page?
 5 A. Okay.
 6 Q. Go down a couple lines. It
 7 says, "7/1/2013." The next column says
 8 "Board Bonus." The next column says
 9 "\$250,000." Do you see that?
 10 A. Yes.
 11 Q. Is that the same 250 we are
 12 talking about?
 13 A. Correct.
 14 Q. Next to that, it says, "email
 15 TD." What does that mean?
 16 A. Ted Dysart. He was on the
 17 board. He is the one who e-mailed me
 18 regarding Brian's bonus.
 19 Q. In that column, where it says
 20 "email TD"?
 21 A. Yes.
 22 Q. Where it says "email BM," what
 23 does that mean?
 24 A. That means that on January 6,
 25 2014, Brian sent me an email to deduct

1 H. Fuchs
 2 \$22,000 from what was owed to him,
 3 personal -- just reimbursements, \$22,000.
 4 Q. Do you know -- so that -- based
 5 on this, you believe that would have been
 6 January 6th of 2014?
 7 A. That was the email date of the
 8 email.
 9 Q. So the reimbursement would have
 10 happened subsequent to that?
 11 A. No. He wanted me to deduct that
 12 from his -- from things that -- that the
 13 company -- some expenses the company had
 14 reimbursed him.
 15 Q. Well, had the company reimbursed
 16 him?
 17 A. The way Brian asked to deduct --
 18 take things out of his pay were round
 19 numbers, as you can see on Number 38.
 20 Sometimes they were specific and sometimes
 21 just "deduct X amount for this or Y amount
 22 for that."
 23 Q. Nothing specific for the 22,000?
 24 MR. TRIVIGNO: There are emails.
 25 MS. FUCHS: It could be on the

1 H. Fuchs
 2 email from 1/6. You are right.
 3 Q. Let's look at Exhibit 38 for a
 4 moment.
 5 What does that represent?
 6 A. This is a running list of all of
 7 the requests to deduct monies from Brian's
 8 salary.
 9 MR. LILIEN: So when they were
 10 deducted from Brian's salary, did you
 11 record that as income to Brian.
 12 MS. FUCHS: No, I did not.
 13 MR. LILIEN: Can I ask you to
 14 turn back to page 7285.
 15 MS. FUCHS: Got it.
 16 MR. LILIEN: If you look down
 17 towards the bottom of the document,
 18 April 14th, there is a number next to
 19 it, \$189,583. There is a note next to
 20 it that says, "Includes \$150,000 bonus
 21 per 4/5/14 email."
 22 If you look down one line,
 23 May 14th, going straight across the
 24 page where it says "remaining bonus
 25 \$150,000 paid 4/15/14," does that mean

1 H. Fuchs
 2 about ten pages in to page number EX
 3 0181. This is a Form 990 attached to
 4 a CHAR500 --
 5 MR. TRIVIGNO: You are looking
 6 at 7. You said 0181?
 7 MR. LILIEN: Yes. Sorry.
 8 Exhibit 7.
 9 This is a CHAR500 form attaching
 10 the Form 990 signed by you as chief
 11 financial officer. I am on page 181.
 12 MS. FUCHS: Which page?
 13 MR. LILIEN: 0181, which is a
 14 list of compensation.
 15 MS. FUCHS: 0181. Okay.
 16 MR. LILIEN: Can you state how
 17 much money is reported here that was
 18 paid to Brian Mullaney during this
 19 fiscal year?
 20 MS. FUCHS: This is -- on this
 21 particular report, this is what's on
 22 the W-2, not on the fiscal year, which
 23 was different. So there is an
 24 overlap.
 25 MR. LILIEN: Turning back to the

1 H. Fuchs
 2 Brian was paid \$150,000 bonus on
 3 April 15, 2014?
 4 MS. FUCHS: It means that part
 5 of his \$250,000 bonus, I think, from
 6 my understanding, was paid in the
 7 April 14th paycheck.
 8 MR. LILIEN: This is a document
 9 you maintained and prepared.
 10 MS. FUCHS: Correct.
 11 MR. LILIEN: A little bit down,
 12 a couple lines down, is an FY '14
 13 total line that says \$616,000. Does
 14 that mean the amounts that were, in
 15 fact, paid to Brian during that fiscal
 16 year?
 17 MS. FUCHS: Correct.
 18 MR. LILIEN: Can we turn to -- I
 19 don't know what exhibit this is, but
 20 the CHAR500 for the fiscal year ending
 21 June 30, 2014.
 22 Do you have the Exhibit Number
 23 for this?
 24 MS. SIMMONS: 6.
 25 MR. LILIEN: Exhibit 6. Turn

1 H. Fuchs
 2 spreadsheet we were just looking at,
 3 page 7285, where it talks about --
 4 where it states in fiscal '14 Brian
 5 Mullaney was paid \$616,000. Did Brian
 6 Mullaney received a W-2 that indicated
 7 \$616,000?
 8 MS. FUCHS: No. He didn't
 9 receive a W-2 for 616 because the
 10 fiscal year laps over two calendar
 11 years.
 12 MR. LILIEN: So in other
 13 circumstances, when he received a
 14 bonus from which he was -- from which
 15 he used funds from the bonus to pay
 16 his expenses, during any year did he
 17 receive a W-2 that included the
 18 payment of expenses that were deducted
 19 from his bonus?
 20 MS. FUCHS: His payroll were
 21 just the numbers here that were given
 22 to him. And in total, a lot of the
 23 numbers -- the amounts were deducted.
 24 The W-2 didn't have that item, if that
 25 is what you are saying.

1 H. Fuchs
 2 I guess I am not clear.
 3 MR. LILIEN: What I am asking
 4 is, did his W-2's, which report
 5 income, at any point include amounts
 6 that were paid by WonderWork from his
 7 bonus account for expenses,
 8 reimbursement of expenses or payment
 9 of expenses?
 10 MS. FUCHS: W-2's? They did
 11 not. They were just salary numbers.
 12 MR. POLKOWITZ: I have a
 13 question. On the 990, where his
 14 compensation is provided on Part 4 --
 15 sorry. Part 7.
 16 MS. FUCHS: Which page?
 17 MR. TRIVIGNO: The same page,
 18 181.
 19 MR. POLKOWITZ: Page 0181. The
 20 475. Is that for the fiscal year?
 21 MS. FUCHS: Calendar year.
 22 MR. POLKOWITZ: Based on his
 23 W-2?
 24 MS. FUCHS: Yes. It used to be,
 25 990 used to have fiscal year and

1 H. Fuchs
 2 calendar year 2014, not fiscal year
 3 but calendar year 2014.
 4 MS. FUCHS: Okay. I got it.
 5 MR. LILIEN: I just want to walk
 6 through with you so we understand
 7 these numbers here.
 8 In January 2014, was that -- the
 9 first number is \$114,170?
 10 MS. FUCHS: That's correct.
 11 MR. LILIEN: What did that
 12 \$114,000 number represent and why did
 13 he receive it in that amount?
 14 MS. FUCHS: It appears that the
 15 114,000, what was remaining --
 16 remaining from past deductions of
 17 expenses, and it was remaining salary
 18 that was due. Salary/bonus money that
 19 was due to him.
 20 MR. LILIEN: So the 114,000
 21 would have been out of his bonus that
 22 was not used for expenses in the prior
 23 year?
 24 MS. FUCHS: Correct.
 25 MR. LILIEN: Then on January '14

1 H. Fuchs
 2 calendar year, but I think they
 3 changed it, to my recollection.
 4 MR. CURCHACK: Do you recall
 5 when they changed it.
 6 MS. FUCHS: Let me just look
 7 through this a minute.
 8 There was always one section in
 9 the 990 that you had the W-2
 10 information. And then there used to
 11 be -- I am not sure when it was
 12 changed, the fiscal year in the 990 as
 13 well. I am not sure if it was changed
 14 pre-WonderWork or post-WonderWork
 15 but...
 16 MR. LILIEN: Was it
 17 Mr. Mullaney's desire to maintain his
 18 reportable compensation at \$475,000
 19 each year?
 20 MS. FUCHS: You'd have to ask
 21 him that, please. I would always
 22 follow what he asked me at that point
 23 as what he wanted. But...
 24 MR. LILIEN: Again, going back
 25 to the spreadsheet, on 7285, for

1 H. Fuchs
 2 is an additional amount of \$21,000.
 3 MS. FUCHS: Correct.
 4 MR. LILIEN: Do you have an
 5 understanding what that amount
 6 represents?
 7 MS. FUCHS: I think that was the
 8 difference -- I think there was a
 9 difference I had forgotten to include,
 10 which should have been 136,000 that he
 11 should have been paid, which would
 12 have been the break-even point, what
 13 we owed him and what he got paid. And
 14 I think I just missed it and so I gave
 15 him the additional -- he received the
 16 additional 21,000.
 17 So 291 plus the 114 adds up to
 18 the 136.
 19 MR. LILIEN: If you go down to
 20 June 2014, the amount associated with
 21 June 2014 is 30,583. Do you know why
 22 that number would be less than prior
 23 amounts?
 24 MS. FUCHS: Well, that was --
 25 there was remaining \$8,999, and he had

1 H. Fuchs
 2 requested to be paid. And that was
 3 the total. He had requested only
 4 30,000 in June 2014.

5 MR. LILIEN: Why do you think he
 6 only requested 30,000 and kept \$9,000
 7 remaining?

8 MS. FUCHS: You'd have to ask
 9 him that, unless there is an email
 10 telling me. I don't see a reference
 11 in here.

12 MR. CURCHACK: Let's go through
 13 some of the emails that relate to some
 14 of this and maybe we can answer some
 15 of it.

16 The first document is an email
 17 from Brian Mullaney to Hana Fuchs
 18 dated August 28, 2012, and it bears
 19 production number 07290.

20 (So marked for identification as
 21 Fuchs Exhibit 39.)

22 BY MR. CURCHACK:

23 Q. Do you recall seeing this email?

24 A. Yes.

25 Q. Can you explain it to us,

1 H. Fuchs
 2 Q. 7286.
 3 A. Okay.
 4 Q. Do you see the middle column
 5 that says "Bonus" up at the top? On the
 6 top line in one of the columns --
 7 A. I got it. Okay. Thank you.
 8 Sorry.

9 Q. If you go down that column to
 10 June 15, which I assume means June of
 11 2015 -- is that correct?

12 A. June 15? 2015. Mm-hmm.
 13 Q. Do you recall the staff of
 14 WonderWork taking pay reductions around
 15 June of 2015?

16 A. We took a pay reduction, I think
 17 it was June of 2015.

18 Q. Did Mr. Mullaney take a pay
 19 reduction?

20 A. No, he did not.

21 Q. And so what is that note, "June
 22 board 2015 meeting reduction of 150K not
 23 included"? What does that mean?

24 A. That that was not included in
 25 that \$167,000. Just maybe a note that I

1 H. Fuchs
 2 please?

3 A. This email, Brian had asked me
 4 to deduct a \$3,500 camera that was
 5 purchased for the office but he wanted to
 6 pay for it from his salary that was owed
 7 to him. And he had requested just to get
 8 paid up to 475,000.

9 Q. So when it says, "Hi, Hana. I
 10 do not want my pay to exceed the approved
 11 475 annual pay amount. Please stop paying
 12 me when I hit this number and accrue it."

13 That is what you were referring
 14 to before when you said that he asked you
 15 to stop?

16 A. That's correct.

17 Q. I know we are going longer than
 18 we wanted. Do you want to take a break at
 19 all?

20 (Recess.)

21 Q. I would like you to look, if you
 22 would, at the second page of Exhibit 37
 23 and go to the column down the middle of
 24 the page that says "Bonus" up at the top?

25 A. Which page? I am sorry?

1 H. Fuchs
 2 wrote.

3 Q. If you look at the column which
 4 has the 167,000 in it, it seems to be like
 5 a running tally.

6 A. Yes.

7 Q. So, on June 15th, it adds
 8 39,583, which I assume means that he did
 9 not take his June salary. Is that
 10 correct?

11 A. That's correct.

12 Q. So at that point his tab, if you
 13 will, was \$167,000?

14 A. That's correct.

15 Q. So why -- did the board salary
 16 reductions include \$150,000 salary
 17 reduction for Mr. Mullaney?

18 A. The board -- I am just trying to
 19 think back. The salary reductions, I
 20 don't recall if it included his or not.

21 Q. But in fact, Mr. Mullaney took
 22 the same \$475,000 that year as he had
 23 taken every other year. Is that right?

24 A. That's correct.

25 Q. Now, at some point I think we

1 H. Fuchs
 2 said yesterday that Mr. Mullaney had told
 3 you to pay bonuses to the staff out of his
 4 pay?
 5 A. Out of his remaining pay.
 6 Correct.
 7 Q. If you go to, again on page
 8 7286, the line for March 2017, on the
 9 left, but all the way to the right where
 10 there is a deduction of \$36,925?
 11 A. For 12/31/15?
 12 Q. Yes. Staff bonus -- is that
 13 those bonuses we are talking about?
 14 A. That's correct.
 15 Q. So when Mr. Mullaney said that
 16 he was paying the staff bonuses out of his
 17 funds, in fact they were paid out of this
 18 account that you were maintaining on this
 19 separate ledger. Is that correct?
 20 A. The funds he had not received
 21 yet. That's correct.
 22 Q. So he had never actually
 23 received those funds?
 24 A. That's correct.
 25 Q. And he had never reported those

1 H. Fuchs
 2 Meaning were these bonus payments
 3 included in the employees' W-2's that
 4 received a bonus?
 5 MS. FUCHS: Yes, as a bonus
 6 category. They were included on the
 7 employees' W-2's.
 8 MR. CURCHACK: I would like to
 9 mark another email. This is --
 10 MR. LILIEN: Sorry, Walter,
 11 before you go into this. Were they
 12 recorded on the books and records as
 13 compensation to these individuals?
 14 MS. FUCHS: As a bonus. Yes.
 15 MR. LILIEN: So how was the
 16 payments that came from Mr. Mullaney's
 17 account recorded on the books and
 18 records, the money that was used to
 19 pay for this compensation expense?
 20 MS. FUCHS: I just deducted it
 21 on my spreadsheets from what he was
 22 owed but it wasn't -- it wasn't set up
 23 as an accrual on the books and records
 24 or as a liability for Mr. Mullaney.
 25 MR. LILIEN: Was it treated as a

1 H. Fuchs
 2 funds as income to himself?
 3 A. Well, he did not receive a W-2.
 4 I don't know what he does for his taxes.
 5 MR. LILIEN: Did you believe he
 6 had an entitlement to these funds?
 7 Were these his funds?
 8 MS. FUCHS: Yes. These were
 9 owed to him for salaries he didn't
 10 take at that point.
 11 Q. But they were not reflected on
 12 the books and records of WonderWork as a
 13 deferred compensation liability?
 14 A. Correct.
 15 MR. LILIEN: Is this the only
 16 instance in which Mr. Mullaney used
 17 funds out of this bonus account to pay
 18 bonuses for other staff members?
 19 MS. FUCHS: I will take a quick
 20 look through my list to see. I don't
 21 recall. But he did that again in
 22 December, 2016.
 23 MR. LILIEN: How were the bonus
 24 payments treated in respect of the
 25 recipient's income for that year?

1 H. Fuchs
 2 contribution from Mr. Mullaney to
 3 WonderWork?
 4 MS. FUCHS: No, it was not.
 5 MR. LILIEN: Would there not be
 6 an amount corresponding to the expense
 7 on the books and records?
 8 MS. FUCHS: A Mr. Mullaney
 9 expense?
 10 MR. LILIEN: There is a
 11 compensation expense that was paid to
 12 employees. Where did the money -- how
 13 was the corresponding source of that
 14 money accounted for in the books and
 15 records?
 16 MS. FUCHS: It was accounted --
 17 it was accounted from the WonderWork
 18 account.
 19 MR. LILIEN: Using what funds?
 20 MS. FUCHS: The WonderWork
 21 funds. Donation funds.
 22 MR. LILIEN: But those funds are
 23 not the same funds as Mr. Mullaney's
 24 funds.
 25 MS. FUCHS: Well, Mr. Mullaney's

1 H. Fuchs
 2 funds were on the spreadsheet but they
 3 weren't on the books because he hadn't
 4 received them yet. So it just reduced
 5 what was owed to him and paid to the
 6 employees.
 7 BY MR. CURCHACK:
 8 Q. Do you recall any communications
 9 with the board of directors about
 10 maintaining an accrual with respect to
 11 Mr. Mullaney's supposedly deferred
 12 compensation?
 13 A. It was mentioned but I wasn't --
 14 I wasn't recording an accrual. They knew
 15 that, as did KPMG. When we would go over
 16 payroll, that was what I had to show the
 17 auditors.
 18 Q. So you believed the board of
 19 directors knew at some point in time that
 20 you were maintaining this separate
 21 account?
 22 A. Oh, yes.
 23 Q. At what point in time do you
 24 think they were aware of that?
 25 A. Oh, from the beginning.

1 H. Fuchs
 2 they provided Exhibit 37?
 3 MS. FUCHS: Well, this exhibit
 4 was put together to show the actual
 5 deductions from the running totals
 6 because it was really getting
 7 difficult.
 8 MR. CURCHACK: Which schedule?
 9 MS. FUCHS: 38 was put together
 10 afterwards. Well, it was alongside of
 11 it, but I wanted to keep it as its own
 12 so I knew exactly what was deducted.
 13 So they didn't see Number 38, per se,
 14 because that was fairly new. But they
 15 did see how the other payroll was done
 16 and what was owed to him.
 17 MR. LILIEN: Hana, just answer
 18 Gary's questions. Did the auditors,
 19 KPMG, ever receive the spreadsheet
 20 that is Exhibit 37?
 21 MR. TRIVIGNO: Or an earlier
 22 version?
 23 MR. LILIEN: Or an earlier
 24 version of this. Correct.
 25 MS. FUCHS: They might have or

1 H. Fuchs
 2 Q. That would apply to all of the
 3 directors?
 4 A. I don't know about all the
 5 directors. I know some of them.
 6 Q. Which ones?
 7 A. Particularly J.J. knew that.
 8 And I think, before that, Ted Dysart, but
 9 I am not quite sure.
 10 MR. POLKOWITZ: Did KPMG ever
 11 question the accounting for that
 12 bonus?
 13 MS. FUCHS: They understood what
 14 I was doing and they agreed with the
 15 treatment. They didn't say -- had
 16 they told me it was something
 17 incorrect, I would have changed it,
 18 but they didn't, so I didn't change
 19 it.
 20 MR. POLKOWITZ: Were they
 21 provided all the information?
 22 MS. FUCHS: Of course.
 23 MR. POLKOWITZ: Were they
 24 provided with this schedule,
 25 Exhibit 37 -- is that correct? Were

1 H. Fuchs
 2 might not. I am not exactly sure if I
 3 actually gave them a physical copy or
 4 if they looked at what I had, but they
 5 definitely knew about it.
 6 MR. LILIEN: When you say looked
 7 at what you had, what do you mean?
 8 MS. FUCHS: Looked on the
 9 computer.
 10 MR. LILIEN: Did any board
 11 member receive this version or any
 12 prior version of this spreadsheet?
 13 MS. FUCHS: I don't remember
 14 sending that to any of the board
 15 members.
 16 BY MR. CURCHACK:
 17 Q. You mentioned that Exhibit 38
 18 was prepared later in time. Do you recall
 19 when it was created?
 20 A. It was prepared probably around
 21 the bankruptcy time, when I needed to have
 22 something a little more understandable to
 23 people other than myself.
 24 Q. There is a reference on the
 25 amended schedules that WonderWork filed in

1 H. Fuchs
 2 its Chapter 11 proceeding, which I believe
 3 shows an amount due to Mr. Mullaney. Is
 4 that correct?
 5 A. For his salary or for --
 6 Q. I don't know for what. I am
 7 asking --
 8 A. There is an amended amount on
 9 the document regarding a reimbursed
 10 expense that he paid to American Express
 11 as well as his salary.
 12 Q. Did --
 13 A. So there is two items.
 14 Q. Well, to be specific, did
 15 WonderWork list on its schedules as
 16 liability amounts owing to Mr. Mullaney?
 17 A. Yes. It is on that.
 18 Q. What were those amounts?
 19 A. The amount on the -- one amount
 20 on that schedule would be the compensation
 21 that is owed to him --
 22 Q. Let me stop you for a second
 23 there. When you say "the compensation
 24 that is owed to him," are you referring to
 25 his \$475,000 a year salary, or are you

1 H. Fuchs
 2 Q. I don't mean to interrupt, but
 3 by "remaining of his pay," you mean of the
 4 \$475,000?
 5 A. What was being totalled up from
 6 all of what was outstanding.
 7 Q. When he says my pay, extra pay
 8 from 2013, would that have included
 9 anything other than the salary component?
 10 A. It may have included his bonus,
 11 but I would have to go back to my
 12 spreadsheet.
 13 Q. Read the next sentence and see
 14 if that refreshes your recollection.
 15 A. "This..."
 16 Q. "This, of course, does not
 17 include the \$250,000 bonus which I loaned
 18 to WonderWork as part of our impact loan."
 19 A. That never happened, and I told
 20 him that.
 21 Q. Turn to page 7291. Email at the
 22 top says, "If it is okay with you, I would
 23 like to deduct the 22,000 from my impact
 24 loan, thus my loan is reduced to
 25 \$228,000."

1 H. Fuchs
 2 referring to the balance in the account
 3 that you were maintaining on this
 4 spreadsheet?
 5 A. It would be the balance of what
 6 was owed to him from the spreadsheet I was
 7 maintaining.
 8 Q. Thank you.
 9 MR. CURCHACK: I would like to
 10 now mark as Exhibit 40 a two-page
 11 email thread, production number 07291
 12 through 292.
 13 (So marked for identification as
 14 Fuchs Exhibit 40.)
 15 Q. Do you recall these emails?
 16 A. Yes.
 17 Q. If you look at page 7292, it
 18 says, "Can you please add any extra pay
 19 from 2013 that I did not take with my
 20 January pay?"
 21 What is that referring to?
 22 A. To the best of my knowledge,
 23 Brian had asked...
 24 He was looking to find out how
 25 much remaining of his pay, I think.

1 H. Fuchs
 2 A. That was not his impact loan.
 3 That was the bonus, and it was deducted
 4 from the bonus. There was no impact loan,
 5 and -- not in this email, but I told Brian
 6 that I can't book a loan for money I don't
 7 have.
 8 Q. If you look at Exhibit 37 --
 9 A. He just kept on calling it what
 10 he wanted.
 11 Q. If you look at Exhibit 37, next
 12 to the "Notes" column on page 7285, if you
 13 go down to January of 2014, is that the
 14 22,000 and \$250,000 we are talking about
 15 here?
 16 A. The 250,000 was the bonus. The
 17 22,000 was deducted. This was not a loan.
 18 MR. CURCHACK: I would like to
 19 mark now --
 20 A. Just to reiterate that, the line
 21 "deduct the 22,000 from my impact" was
 22 copied off of his email, so I had a
 23 reference. So I cut and pasted it.
 24 Q. Thank you for that
 25 clarification.

1 H. Fuchs
 2 Let's look at now an email
 3 thread dated April 5, 2014 bearing
 4 production number 07293.
 5 (So marked for identification as
 6 Fuchs Exhibit 41.)

7 MR. LILIEN: Before we go to the
 8 next document, there are a number of
 9 references, including the document we
 10 just read, that refers to the Four
 11 Seasons.

12 MS. FUCHS: Yes.

13 MR. LILIEN: What is the Four
 14 Seasons?

15 MS. FUCHS: The Four Seasons is
 16 a restaurant.

17 MR. LILIEN: Not the hotel, the
 18 Four Seasons restaurant.

19 MS. FUCHS: Restaurant, now
 20 closed.

21 MR. LILIEN: What events took
 22 place at the Four Seasons restaurant?

23 MS. FUCHS: There were several
 24 donor dinners there, as well as donor
 25 meetings and -- with Brian and

1 H. Fuchs
 2 was at the time that he wanted to do this
 3 impact loan and was sending out
 4 information to the donors.

5 Q. For the record, the last one we
 6 looked at was January 2014 and this one is
 7 April 2014.

8 It also says in the email on the
 9 first page, 7293, "Can you please deduct
 10 \$30,000 as a contribution to defray
 11 50 percent of my weekly travel expenses?"

12 First question: What were his
 13 weekly travel expenses?

14 A. Brian takes a train to New York.
 15 Normally -- well, it was once a week. And
 16 stays in a hotel once a week. And based
 17 on the cost, he had asked to use \$30,000
 18 that was owed to him to deduct -- well, to
 19 use \$30,000 of what was owed to him to
 20 deduct it from his travel costs.

21 Q. Those travel costs were his
 22 costs of commuting from Boston to New
 23 York?

24 A. That's correct.

25 Q. Do you know whether the board

1 H. Fuchs
 2 selected donors. And there was one
 3 big dinner held there for a thank you
 4 dinner to our new donors.

5 MR. LILIEN: Who selected the
 6 venue?

7 MS. FUCHS: The Four Seasons?

8 MR. LILIEN: Yes.

9 MS. FUCHS: That was selected by
 10 Brian.

11 MR. LILIEN: Okay.

12 BY MR. CURCHACK:

13 Q. If you look at Exhibit 41, first
 14 go to the second page, Document 7294.
 15 There is an email from Brian that says, in
 16 the second line, "I want to forgive some
 17 of my impact loan. Take some and reduce
 18 the balances all around."

19 So, is that referring to the
 20 impact loan that you just said never
 21 happened?

22 A. Yes.

23 Q. Okay.

24 A. I don't know about the time
 25 frame of these emails, but I am sure it

1 H. Fuchs
 2 ever authorized WonderWork to pay him
 3 those expenses?

4 A. Well, it was a reimbursed
 5 expense that the board knew about. I
 6 didn't have anything -- I don't recall
 7 having anything in writing regarding that,
 8 but...

9 Q. Other than hearing it from
 10 Mr. Mullaney, did anyone ever discuss with
 11 you the reimbursement of his travel
 12 expenses for commuting?

13 A. I don't recall anybody
 14 specifically talking to me about it. To
 15 my recollection, the board knew about it.
 16 They all -- the board knew about it
 17 from --

18 Q. What do you --

19 A. Well, it was recorded in our
 20 budget, for part of the travel budget, and
 21 they approved that.

22 Q. The budget that the board saw --

23 A. In June.

24 Q. Which had a travel budget line
 25 on it?

1 H. Fuchs
 2 A. Correct.
 3 Q. You think the board saw a line
 4 with detail that would have shown Brian's
 5 commuting costs specifically on that?
 6 A. Well, that's how we calculated
 7 the budget.
 8 Q. Right. But on the presentation
 9 to the board is just a single line that
 10 says "Travel." Right?
 11 A. That's true. But I wasn't at
 12 the meeting. I am not sure how that line
 13 item was explained.
 14 Q. Now, it also in this email says,
 15 "Can you please deduct 30,000 as a
 16 contribution?"
 17 What does "as a contribution"
 18 mean?
 19 A. That is -- Brian liked to use
 20 that term for his -- for his deductions of
 21 this expenses. That is a Brian term.
 22 Q. Did that get reflected as a
 23 contribution in the books and records?
 24 A. No, it did not.
 25 MR. POLKOWITZ: His travel costs

1 H. Fuchs
 2 for the Amtrak and the hotel, that was
 3 paid through the corporate Amex card?
 4 MS. FUCHS: Correct.
 5 MR. POLKOWITZ: And then that
 6 was recorded as an expense on the
 7 books and records of WonderWork?
 8 MS. FUCHS: That's correct.
 9 MR. POLKOWITZ: Then when he
 10 asked for 30,000 to be credited
 11 against these expenses, where was that
 12 recorded?
 13 MS. FUCHS: That was not
 14 recorded, except on my Excel
 15 spreadsheet.
 16 MR. POLKOWITZ: So the expenses
 17 of WonderWork were not reduced by the
 18 \$30,000 of reimbursement by Brian?
 19 MS. FUCHS: His salary expense
 20 on -- what was remaining owed to him
 21 was reduced.
 22 MR. CURCHACK: But what was owed
 23 to him was not on the books and
 24 records of WonderWork.
 25 MS. FUCHS: Correct.

1 H. Fuchs
 2 MR. POLKOWITZ: So these
 3 expenses were still carried on the
 4 books and records of WonderWork?
 5 MS. FUCHS: That's correct.
 6 MR. POLKOWITZ: Even though that
 7 he had provided a credit for those
 8 related to unpaid compensation.
 9 MS. FUCHS: But since there was
 10 no money exchanged, I didn't record
 11 it. I mean, if there was actually a
 12 money exchange, yes, but...
 13 MR. CURCHACK: I would like to
 14 mark as the next exhibit another email
 15 from Brian to you dated October 21,
 16 2014, bearing production number 7296.
 17 (So marked for identification as
 18 Fuchs Exhibit 42.)
 19 BY MR. CURCHACK:
 20 Q. Do you recall seeing this email?
 21 A. Yes, I recall this email.
 22 Q. Again, it says, "Please deduct
 23 50,000 from pay owed to me and make it a
 24 donation to WonderWork."
 25 Was that \$50,000 ever reflected

1 H. Fuchs
 2 on the books and records of WonderWork as
 3 a donation?
 4 A. No, it was not.
 5 Q. But the email also asks for
 6 certain amounts, 12,500, to go to Mark
 7 Atkinson's travel expenses for an Africa
 8 trip, and 12,500 for Mr. Mullaney's
 9 expenses for this Africa trip, which is
 10 25,000, I believe, a balance of 25,000.
 11 Then it says, "Please deduct
 12 whatever our Christmas party costs and, of
 13 course, all Photoshop lessons."
 14 What happened to the rest of
 15 that \$50,000?
 16 A. Well, the 50,000 was deducted on
 17 10/21.
 18 Q. And that is reflected --
 19 A. That reflected the 25,000. And
 20 then, the less was just miscellaneous,
 21 because he did say 50,000.
 22 Q. Right. So in other words, it
 23 was sort of a -- he just rounded the
 24 number and certain expenses were paid in
 25 the ordinary course because WonderWork, in

1 H. Fuchs
 2 fact, paid those travel expenses.
 3 Correct?
 4 A. Yes, that's correct.
 5 Q. To be clear, when Mr. Atkinson
 and Mr. Mullaney went to Africa around
 this time in 2014, WonderWork actually
 paid those expenses?
 6 A. That's correct.
 7 Q. And the cost of the Christmas
 party was paid by WonderWork?
 8 A. That's correct.
 9 MR. CURCHACK: I would like to
 10 mark as the next exhibit an email from
 11 Brian to you dated March 9, 2015,
 12 bearing production numbers 7300 and
 13 7301.
 14 (So marked for identification as
 15 Fuchs Exhibit 43.)
 16 Q. I would like to address your
 17 attention to the very bottom of page 7300,
 18 where -- I will read the sentence. It
 19 says, "Please make sure all Eve expenses
 20 related to this trip to India be deducted
 21 from my pay."

1 H. Fuchs
 2 Do you see that?
 3 A. Yes, I see that.
 4 Q. Can you tell us who Eve is?
 5 A. Eve was a writer and had gone to
 6 India.
 7 Q. Do you recall whether she was in
 8 fact being considered as a ghostwriter to
 9 work with him on a book?
 10 A. You'd really have to ask him
 11 about that. I was not -- I wasn't really
 12 familiar with it -- except for this email,
 13 I wasn't really familiar with the Eve
 14 situation.
 15 Q. If we go back to Exhibit 37 and
 16 look at the October 15th, on the
 17 right-hand side -- I am sorry. I am wrong
 18 on the date. It says April 20th. But
 19 there is a \$6,000 deduction per MB for
 20 writer.
 21 A. Per MB. That must be BM. I
 22 must have just transposed that.
 23 Q. Is that --
 24 A. 6,000 for the writer. That's
 25 correct.

1 H. Fuchs
 2 Q. That is what this is referring
 3 to?
 4 A. Yes.
 5 MR. LILIEN: While we are on
 6 that page, before you move on, if you
 7 can just go up to February 15th, page
 8 7286 --
 9 MR. CURCHACK: We are back in
 10 Exhibit 37.
 11 MS. FUCHS: Oh, okay.
 12 MR. LILIEN: Exhibit 37. Sorry.
 13 Do you see February 15th, there is a
 14 line -- the amount next to
 15 February 15th, page 7286. The amount
 16 is \$39,000, so we are in the beginning
 17 of the calendar year.
 18 MS. FUCHS: I am sorry. The
 19 left side or the right side?
 20 MR. LILIEN: Left side,
 21 February 15th. It says \$39,583.
 22 MS. FUCHS: I see that.
 23 MR. LILIEN: Under that line, it
 24 says February 15th, no year,
 25 February 15th additional, and the

1 H. Fuchs
 2 amount is \$385,000.
 3 MS. FUCHS: I see that.
 4 MR. LILIEN: Next to that
 5 amount, there is a few words. It
 6 says, "to bring calendar year to
 7 \$475,000."
 8 MS. FUCHS: Okay.
 9 MR. LILIEN: Is this another
 10 example where you were copying an
 11 email Brian had sent, or was this
 12 something that you had inserted?
 13 MS. FUCHS: Well, to the best of
 14 my knowledge, I may have inserted it
 15 based on an email I received. But I
 16 would have to find the email.
 17 MR. LILIEN: What do you think
 18 "to bring calendar year to 475" means?
 19 MS. FUCHS: Well, total pay for
 20 the calendar year Brian requested to
 21 be 475,000.
 22 MR. LILIEN: And for the
 23 remainder of the year, was he paid any
 24 additional amounts?
 25 MS. FUCHS: Based on this

1 H. Fuchs
2 schedule, he was not.

3 MR. LILIEN: And looking at the
4 next column, there are -- there is an
5 amount beginning with \$46,092. Under
6 that -- that is February of '15.
7 Beginning March '15, through the end
8 of the year, there are equal amounts,
9 monthly amounts paid to him of
10 \$39,583?

11 MS. FUCHS: That was a column
12 that was not paid.

13 MR. LILIEN: This, again,
14 represents a column that --

15 MS. FUCHS: Should have been
16 paid, but didn't get the pay. The
17 zero was not paid.

18 MR. LILIEN: The reason it
19 wasn't paid is because Brian did not
20 want his compensation that year to
21 exceed \$475,000, his reportable
22 compensation to exceed 475.

23 MS. FUCHS: That's correct.

24 MR. CURCHACK: Just a couple
25 more questions on this line.

1 H. Fuchs
2 there are for Brian Mullaney?

3 A. Currently?
4 Q. Yes.
5 A. Currently, there are -- well,
6 three policies. Two of them are actually
7 the same policy. I don't know if you want
8 me to get into why there are two policies.

9 Q. No.
10 A. To cover the [REDACTED]
11 [REDACTED]. One is a personal policy.
12 Q. So the beneficiary of those
13 first two you mentioned is the [REDACTED]
14 [REDACTED]?

15 A. That's correct.
16 Q. And the beneficiary of the
17 second one is Mr. Mullaney's wife?
18 A. Correct.
19 Q. And WonderWork pays the premiums
20 for those policies?
21 A. That's correct.
22 Q. Do you know where DeLois
23 Greenwood lives?
24 A. Currently she is in Atlanta.
25 Q. Has she always been in Atlanta

1 H. Fuchs

2 Can we mark 7302? Exhibit 44 is
3 an email from Brian Mullaney to Hana
4 Fuchs dated April 20, 2015.

5 (So marked for identification as
6 Fuchs Exhibit 44.)

7 BY MR. CURCHACK:

8 Q. It says, "Please let me know my
9 total Boston/New York travel expenses and
10 if I have exceeded the 30,000 I deducted."

11 Does this reflect that all
12 Mr. Mullaney's costs of commuting between
13 Boston and New York were being paid by
14 WonderWork at this time?

15 A. The expenses are being paid by
16 WonderWork. However, he had requested
17 \$30,000 to be deducted to cover these
18 expenses.

19 Q. Does WonderWork maintain life
20 insurance on any of its employees?

21 A. We have a small life insurance
22 policy for all of our employees. And then
23 we have a life insurance policy for Brian
24 Mullaney that is separate.

25 Q. Do you know how many policies

1 H. Fuchs
2 since she's working at WonderWork?

3 A. That's correct.
4 Q. How often does she come to the
5 office?
6 A. She maintains a small apartment
7 on the east side so she is in the office
8 almost every day.

9 Q. Does WonderWork pay for the cost
10 for her to travel from Atlanta to New
11 York?

12 A. We pay for her commuting
13 generally once a month.

14 Q. What exactly do you pay for?
15 A. A plane ticket to and from.
16 Q. A once-a-month plane ticket?

17 A. Back and forth.
18 Q. Is there any documentation to
19 support that payment?

20 A. Well, in her original -- she was
21 originally a consultant, and I think it
22 was documented in that consulting
23 agreement. And as far as current
24 documentation, I don't have anything that
25 I can recall currently.

1 H. Fuchs
 2 MR. LILIEN: How many plane
 3 trips are there in a month?
 4 MS. FUCHS: That DeLois
 5 Greenwood takes? Usually one.
 6 MR. LILIEN: One a month?
 7 MS. FUCHS: Yes. It depends.
 8 MR. LILIEN: Are there any other
 9 expenses other than the plane trips
 10 that WonderWork pays on her behalf?
 11 MS. FUCHS: Taxi to the airport
 12 and back.
 13 Q. Does WonderWork pay for her
 14 apartment you said she has in New York?
 15 A. No, we don't pay her apartment.
 16 Q. WonderWork does pay for the
 17 hotel rooms that Mr. Mullaney stays in?
 18 A. We pay that. He deducts that,
 19 but we pay that.
 20 MR. LILIEN: For DeLois, is the
 21 amount that you pay, that WonderWork
 22 pays for her air travel reported as a
 23 monetary benefit? Is the monetary
 24 value of that reported as income to
 25 DeLois?

1 H. Fuchs
 2 the years. Some of them I recognize, some
 3 I don't, so I would like to ask your
 4 recollection.
 5 A. Okay.
 6 Q. Rosanna Menza, M-E-N-Z-A?
 7 A. Rosanna Menza is the woman who,
 8 if I remember correctly, gives the
 9 Photoshop lessons.
 10 Q. And those were given to?
 11 A. Karen and Brian.
 12 Q. Are any of the photographs that
 13 appear in any of the WonderWork mailers
 14 actually Photoshopped?
 15 A. You would have to ask the
 16 Photoshop people. I don't know the answer
 17 to that.
 18 Q. I will spell this. Looks
 19 Vietnamese. Ha, H-A, Thuy-Ngoc, T-H-U-Y
 20 dash N-G-O-C?
 21 A. A 1099?
 22 Q. Yes.
 23 (Pause.)
 24 Q. Maria Ferrari?
 25 A. I think she is the Photoshop

1 H. Fuchs
 2 MS. FUCHS: No. It is similar
 3 to not reporting it for Brian.
 4 MR. LILIEN: Any reason why?
 5 MS. FUCHS: Well, the auditors
 6 have reviewed this and haven't told me
 7 that it needs to be reported since it
 8 is -- it was felt that it was a
 9 reimbursable expense.
 10 MR. CURCHACK: Len, do you know
 11 whether part of the production
 12 included Ms. Greenwood's consulting
 13 agreement?
 14 MR. TRIVIGNO: Do I know
 15 offhand? No. I would expect it would
 16 have. If it didn't, I can do that.
 17 MR. CURCHACK: We will check,
 18 but if you can check?
 19 MR. TRIVIGNO: No problem. I
 20 thought we did, but I may not have.
 21 If it is not, you can have it.
 22 BY MR. CURCHACK:
 23 Q. I would like to ask -- I will
 24 mention a few names. These are entities
 25 that received 1099's from WonderWork over

1 H. Fuchs
 2 lady. The other one, Menza, I am not
 3 sure. I think Maria is the Photoshop
 4 lady. I think the other woman did some
 5 artwork or something. I am sorry.
 6 Q. That is okay.
 7 A. The name Maria now...
 8 Q. So the record is clear, it is a
 9 2011 --
 10 A. That was some artwork she was
 11 doing for the brochure or something. It
 12 wasn't a lot of money, was it?
 13 Q. \$1,530.
 14 Mr. or Ms. Tunyak was \$793.
 15 A. A possible temp, but I am not
 16 sure. I'd have to -- I can't recall.
 17 Q. AJ2E Consulting? \$3,780. They
 18 are located in West Orange, New Jersey.
 19 A. In what year?
 20 Q. 2014.
 21 A. Let me write down and maybe it
 22 will --
 23 Q. Capital letters, A as in Andrew,
 24 J as in John, 2 --
 25 A. Oh, the number 2?

1 H. Fuchs
 2 Q. Yes.
 3 A. That's familiar, but I am not
 4 exactly sure. I think it was some website
 5 consulting, but I am not sure.
 6 Q. Okay.
 7 A. Sorry. The number 2.
 8 Q. Elizabeth London, also in 2014?
 9 A. Do you recall how much that was?
 10 Q. I will tell you in a minute.
 11 1,875, on West End Avenue.
 12 A. I can't recall what she did.
 13 Q. Kerri, K-E-R-R-I, Ahern,
 14 A-H-E-R-N?
 15 A. Web consulting. I think that
 16 was web consulting.
 17 Q. Katy Westerlage,
 18 W-E-S-T-E-R-L-A-G-E?
 19 A. Intern. Summer intern.
 20 Q. Victor Sotelo, S-O-T-E-L-O?
 21 A. Temp. These are more current,
 22 right?
 23 Q. Yes.
 24 A. He was a temp.
 25 Q. Julio Tavarez, T-A-V-A-R-E-Z?

1 H. Fuchs
 2 A. Normally around -- if I remember
 3 correctly, normally around the holiday
 4 season, when we sent out more mail and we
 5 had mail coming in, we had a few temps
 6 helping us out.
 7 Q. Christine Sotelo, Christina
 8 Sotelo?
 9 A. Cousin of the other Sotelo, but
 10 she did temp work for us as well.
 11 Q. Was it a coincidence that two
 12 cousins were working for you?
 13 A. It was a different time. But
 14 the same person knew them both.
 15 Q. Who was that?
 16 A. Vera, one of our employees.
 17 Q. Madeline Kaliff, K-A-L-I-F-F?
 18 A. Summer intern.
 19 Q. Madison Seger, S-E-G-E-R?
 20 A. Summer intern.
 21 Q. Thank you.
 22 MR. LILIEN: Are any -- have any
 23 employees been related to each other
 24 in any way?
 25 MS. FUCHS: Employees?

1 H. Fuchs
 2 MR. LILIEN: Yes.
 3 MS. FUCHS: No.
 4 MR. LILIEN: Have any employees
 5 been related to any vendor who has
 6 been retained by WonderWork?
 7 MS. FUCHS: One employee, Karen,
 8 her husband does some artwork. And
 9 every -- very few times we have paid
 10 him to help in the office hanging
 11 pictures or doing some pictures.
 12 Normally at a very reduced rate. But
 13 he is a photographer.
 14 MR. LILIEN: That is the only
 15 relationship between WonderWork and a
 16 relative of an employee?
 17 MS. FUCHS: I am thinking. Yes,
 18 that's it.
 19 Q. Koala Design? Is that the name
 20 of that company?
 21 A. Koala Design? No. His company
 22 is -- well, he has DiScalfani Photography,
 23 and then he has Bond Street, I think is
 24 his new company.
 25 Koala Design does artwork.

1 H. Fuchs
 2 Q. Bond Street --
 3 A. Bond Street Photos. That's
 4 Karen's husband.
 5 Q. Karen Lazarus's husband?
 6 A. Yes.
 7 MR. LILIEN: What kind of
 8 artwork?
 9 MS. FUCHS: He is a
 10 photographer, and he -- depending on
 11 our old office space, he would
 12 reproduce some of the pictures that we
 13 have and hang them using his skills
 14 and his contacts to get us really
 15 reduced rates.
 16 Then he'd come in once in a
 17 while if there was something that
 18 needed to be done. We had a big map
 19 in our old office that he hung for us.
 20 MR. LILIEN: Did he ever work on
 21 campaign material?
 22 MS. FUCHS: To my knowledge, no.
 23 MR. LILIEN: Did he ever take
 24 photographs that were used in any
 25 material?

1 H. Fuchs
 2 MS. FUCHS: I can't recall. A
 3 possibility, but I don't think so.
 4 Q. When the Smile Train lawsuit was
 5 going on, if Brian -- the board of
 6 directors, I believe, passed a resolution
 7 that WonderWork would indemnify
 8 Mr. Mullaney up to \$150,000. Do you
 9 recall that?
 10 A. I don't. Maybe. I haven't read
 11 the -- I don't recall that.
 12 Q. Do you recall WonderWork paying
 13 the law firm of Jones Day \$245,000?
 14 A. I do -- well, it sounds
 15 familiar.
 16 Q. What was Jones Day retained to
 17 do?
 18 A. I am thinking it was to
 19 represent Brian at the hearing or
 20 whatever.
 21 Q. Do you know whether a claim was
 22 made under the directors and officers
 23 indemnity insurance policy with respect to
 24 those costs?
 25 A. Not to my knowledge.

1 H. Fuchs
 2 Q. In 2017, certain letters were
 3 sent out to donors. Do you recall that?
 4 MR. CURCHACK: Let's mark one as
 5 an exhibit as an example. This is the
 6 last exhibit.
 7 We are marking as the next
 8 Exhibit, 45, a letter dated April 7th
 9 to [REDACTED], production number
 10 70255.
 11 (So marked for identification as
 12 Fuchs Exhibit 45.)
 13 Q. Have you ever seen this letter
 14 or a similar form letter?
 15 A. I don't recall seeing this form
 16 of a letter.
 17 Q. Do you remember any discussions
 18 at WonderWork about writing a letter to
 19 existing donors asking them to check one
 20 of the boxes on a letter with respect to
 21 the treatment of their donation?
 22 A. I wasn't included in this
 23 letter, organization piece, whatever
 24 letter.
 25 Q. So you did not see these letters

1 H. Fuchs
 2 before they went out?
 3 A. I don't think -- I don't recall
 4 seeing them.
 5 MR. LILIEN: Were you involved
 6 at all in the process --
 7 MS. FUCHS: Of this letter?
 8 MR. LILIEN: The process of
 9 reaching out to donors or discussing
 10 the reaching out to donors in order
 11 for them to fill something out like
 12 this?
 13 MS. FUCHS: I was not involved
 14 in that process, no.
 15 MR. LILIEN: I think we are just
 16 about done. Gary?
 17 MR. POLKOWITZ: I have a couple
 18 of questions.
 19 DMP, the cager, provides daily
 20 packages to you and to the marketing
 21 group. Is that correct?
 22 MS. FUCHS: We don't get daily
 23 anymore, but they were providing us
 24 with daily packages.
 25 MR. POLKOWITZ: Those daily

1 H. Fuchs
 2 packages, or say weekly packages you
 3 receive from the cager, do you use
 4 those to record donations into the
 5 general ledger?
 6 MS. FUCHS: Prior to receiving
 7 the package, we also get -- I get an
 8 email with the same information, so it
 9 is kind of earlier than the package
 10 shows up. So, I record the donation
 11 based on the PDF sent of the package.
 12 MR. POLKOWITZ: The package you
 13 receive, is that the same package that
 14 Janet and Vera receive?
 15 MS. FUCHS: It's the package --
 16 unless they get something else. But
 17 it is just the one package that comes
 18 in.
 19 MR. POLKOWITZ: Is that the
 20 package that includes all donations
 21 over \$500 and any handwritten notes?
 22 MS. FUCHS: They would open the
 23 package and only give me the piece
 24 that contained the daily deposit logs
 25 and the backup. So I think that was

1 H. Fuchs
 2 in that package. I didn't look at
 3 that information.
 4 MR. POLKOWITZ: Do you know what
 5 Janet and Vera do with the support for
 6 the donations greater than 500 and the
 7 ones which have handwritten notes?
 8 MS. FUCHS: Exactly what they do?
 9 You'd have to ask them. But I know
 10 they retain them and perhaps answer
 11 whatever correspondence. But I am
 12 just saying that's what I think they'd
 13 be doing. But there may be something
 14 else that they are doing that I can't
 15 tell you.
 16 MR. POLKOWITZ: Do you know if
 17 they review them -- do you know if
 18 they review those packages to
 19 determine that the allocation of
 20 donation was made properly to either a
 21 d/b/a or to WonderWork?
 22 MS. FUCHS: They would review --
 23 well, the packages come in by
 24 WonderWork or d/b/a. So each one is
 25 separate. So, there would be no need

1 H. Fuchs
 2 But it would still -- the
 3 donation would still be in the
 4 WonderWork bank account because that
 5 is where DMP processed it. But I
 6 would change -- well, I wouldn't
 7 change, but rather than recording it
 8 to the income account, the revenue
 9 account for WonderWork, I would record
 10 it to the associated d/b/a account,
 11 the associated account for the cause.

12 MR. POLKOWITZ: So you would
 13 adjust the general ledger for a
 14 reclassification?

15 MS. FUCHS: No, I wouldn't have
 16 to adjust it because I would be making
 17 that entry directly. So it would
 18 be -- the bank account would be
 19 WonderWork, but rather than if the
 20 income account for WonderWork, it
 21 would be the income account for
 22 20/20/20 or Burn Rescue, which would
 23 then segregate those monies.

24 MR. POLKOWITZ: Would you
 25 reconcile the general ledger to the

1 H. Fuchs
 2 for them to review that because it
 3 would be coming in on its own, in its
 4 own package.
 5 There would be batch donations
 6 that would say "WonderWork," a batch
 7 that would say "20/20/20," a batch or
 8 many batches that would say "Burn
 9 Rescue" and "First Step."
 10 MR. POLKOWITZ: So if a donation
 11 came in from WonderWork, and upon
 12 their review they made a change and
 13 reclassified it to blindness 20/20/20,
 14 would you be made aware of that?
 15 MS. FUCHS: I guess we need to
 16 back up because the WonderWork
 17 donations will usually come to the
 18 office during 2017. Very few
 19 WonderWork donations went to the
 20 caging company. So, in fact, if they
 21 did get a donation that said
 22 "WonderWork" on it to the caging
 23 company and it was supposed to be for
 24 one of the causes, they would normally
 25 tell me.

1 H. Fuchs
 2 DMI system?
 3 MS. FUCHS: Well, we reconcile
 4 it always at the end of the year. Now
 5 our process changed to do it more
 6 frequently, monthly, because now the
 7 donations to WonderWork were being
 8 processed over by DMP for FY '17.

9 MR. POLKOWITZ: So if there was
 10 differences, would you record the
 11 difference or adjust the general
 12 ledger?

13 MS. FUCHS: Well, the general
 14 ledger always balances to the bank
 15 statement. So if there was a
 16 difference, we'd have to figure out
 17 what donations in DMP were recorded
 18 incorrectly.

19 MR. POLKOWITZ: So the general
 20 ledger records are based on the
 21 lockbox the money came in from?

22 MS. FUCHS: Based on the
 23 processing of the checks through
 24 the -- yes, from the lockbox, and also
 25 what comes to the headquarters checks.

1 H. Fuchs
 2 MR. POLKOWITZ: So upon Janet
 3 and Vera's review, if there was a
 4 misposting of a check that was in
 5 WonderWork that should have been in
 6 blindness, do you make that adjustment
 7 to the general ledger?
 8 MS. FUCHS: If they tell me
 9 about it, yes.
 10 MR. POLKOWITZ: And if they tell
 11 you about it, how do they inform you?
 12 MS. FUCHS: Well, it depends.
 13 It may be an email, it may be verbal.
 14 We just sit across from each other.
 15 They could just say, "Oh, this
 16 donation came in," and then I would
 17 find what I recorded and then I'd make
 18 the adjustment.
 19 MR. POLKOWITZ: If you record
 20 the adjustment, how would it be
 21 recorded? Would there be a
 22 description?
 23 MS. FUCHS: Normally, in the
 24 description I would say what it was.
 25 MR. POLKOWITZ: Meaning a

1 H. Fuchs
 2 when testimony we were recording --
 3 trying to get a feel for what was
 4 restricted.
 5 So, we have done that already
 6 through March, and we'll do it again
 7 once things settle down a little.
 8 MR. CURCHACK: Was it done
 9 monthly between October and March or
 10 just done in October and then March?
 11 MS. FUCHS: No. We did it
 12 December for the bankruptcy. Then we
 13 did it again in March. We did it
 14 again in June, at the end of the
 15 fiscal year.
 16 Now, our new process was to do
 17 it monthly, but we really haven't
 18 gotten involved with it that much
 19 because we haven't been getting many
 20 donations, so it's easy from what we
 21 get to see where they belong.
 22 MR. POLKOWITZ: So for fiscal
 23 2016, how many times did you do the
 24 reconciliation?
 25 MS. FUCHS: Well, formally, we

1 H. Fuchs
 2 reclass from WonderWork to blindness?
 3 MS. FUCHS: I would just say --
 4 it depends. I would say "Donation
 5 from should have been in blindness."
 6 MR. POLKOWITZ: So the 4,000
 7 accounts in the general ledger should
 8 agree to the DMI system. Is that
 9 correct?
 10 MS. FUCHS: It should, yes.
 11 MR. POLKOWITZ: You said you
 12 used to do it annually. Now, how
 13 often do you do those reconciliations?
 14 MS. FUCHS: Our current process
 15 is to do it monthly.
 16 MR. POLKOWITZ: So the last
 17 month you did was?
 18 MS. FUCHS: Well, we do it
 19 now --
 20 MR. POLKOWITZ: June?
 21 MS. FUCHS: Well, we don't have
 22 any donations now, very few. But in
 23 June, it was reconciled. We then
 24 reconciled it again at the time of the
 25 bankruptcy and then again in March

1 H. Fuchs
 2 do it at the end of the year as a
 3 formal reconciliation for the
 4 auditors. But in between, normally
 5 around board time, to make sure that
 6 we are in agreement -- that I am in
 7 agreement with their numbers, whatever
 8 they are presenting to the board
 9 agrees with what I have.
 10 MR. CURCHACK: When you say
 11 "their"?"
 12 MS. FUCHS: The marketing
 13 people. Because marketing will say
 14 donations for Burn Rescue were X
 15 amount. And then I will say we posted
 16 Y amount. What's the difference?
 17 Then we would go back and figure
 18 out.
 19 MR. CURCHACK: When you say
 20 "board time," you mean the October
 21 board meetings?
 22 MS. FUCHS: Each board meeting.
 23 October, February, June.
 24 MR. POLKOWITZ: Is it hard for
 25 you to provide us copies of those

1 H. Fuchs
 2 reconciliations?
 3 MS. FUCHS: They are not formal
 4 reconciliations where there is a
 5 sign-off and here it is. It is done
 6 by, "Here are the numbers I have,
 7 these are the numbers you have," and
 8 then we talk to each other. I don't
 9 have a formal document.
 10 MR. POLKOWITZ: When you say
 11 you, you are referring to Janet and
 12 you --
 13 MS. FUCHS: For me, like what I
 14 would consider -- like a
 15 reconciliation I have for a bank
 16 account is a formal document that
 17 shows how it was reconciled based on
 18 the donations in the bank. I don't
 19 have anything similar to the DMI
 20 system.
 21 MR. POLKOWITZ: So you share
 22 your bank records and bank
 23 reconciliation with Janet and Vera?
 24 MS. FUCHS: I don't share them.
 25 I run a report for them, but not the

1 H. Fuchs
 2 actual bank reconciliation.
 3 MR. POLKOWITZ: Then the three
 4 of you will talk and come to an
 5 agreement?
 6 MS. FUCHS: That's correct, yes.
 7 MR. POLKOWITZ: And then you
 8 will record a journal entry for any
 9 potential adjustments?
 10 MS. FUCHS: Well, normally the
 11 adjustments would be -- yes. If it
 12 was my side, yes. If their side,
 13 they'd have to fix their DMI system.
 14 MR. POLKOWITZ: How are they
 15 marked in the general ledger? How are
 16 they recorded in the general ledger?
 17 MS. FUCHS: Can I go back to the
 18 general ledger and find them?
 19 MR. POLKOWITZ: Yes.
 20 MS. FUCHS: No, I can't. It is
 21 just an adjustment that is made -- I
 22 would be able to go back maybe to the
 23 audit log to see what I adjusted.
 24 MR. POLKOWITZ: Repeat that
 25 again? The audit what?

1 H. Fuchs
 2 MS. FUCHS: There is an audit
 3 log in the general ledger system that
 4 may record my adjustment, but I don't
 5 keep a separate record of what I
 6 adjust.
 7 MR. POLKOWITZ: So that audit
 8 log -- is that correct, audit log?
 9 MS. FUCHS: It is part of the
 10 QuickBooks.
 11 MR. POLKOWITZ: And that
 12 represents any adjustments that were
 13 proposed by the auditors?
 14 MS. FUCHS: It would represent
 15 testimony -- well, changes made to the
 16 system.
 17 MR. CURCHACK: By you?
 18 MS. FUCHS: By me.
 19 MR. CURCHACK: It is called the
 20 audit log, but it is not related to
 21 the auditors.
 22 MS. FUCHS: You are right.
 23 Sorry. It is not the auditor's log.
 24 It is a log named "audit log" in the
 25 QuickBooks system that you can look at

1 H. Fuchs
 2 changes made for a certain period of
 3 time, I think. I don't really look at
 4 it much since I am the one making the
 5 changes.
 6 MR. CURCHACK: Your
 7 understanding is that the system has
 8 the ability to show you when a change
 9 was made?
 10 MS. FUCHS: It does, yes.
 11 MR. POLKOWITZ: Last question.
 12 Janet and Vera, do they make
 13 adjustments to the DMI system?
 14 MS. FUCHS: They have access to
 15 do that, yes.
 16 MR. POLKOWITZ: Has there been
 17 any times when the differences were
 18 larger than \$10,000?
 19 MS. FUCHS: Not to my
 20 recollection.
 21 MR. LILIEN: You mentioned three
 22 board meetings a year.
 23 MS. FUCHS: Yes.
 24 MR. LILIEN: Are there only
 25 three board meetings a year?

1 H. Fuchs
 2 MS. FUCHS: Three per the --
 3 yes. Three regular meetings. There
 4 may be special meetings.

5 MR. LILIEN: In past years, this
 6 has been constant, three board
 7 meetings?

8 MS. FUCHS: Three. October,
 9 February, June. Maybe one February
 10 got moved. October, February, June.

11 MR. CURCHACK: Sorry to have
 12 gone so long. Thank you very much.

13 MS. FUCHS: You are welcome.

14 (Time noted: 3:27 p.m.)

1
 2 CERTIFICATION
 3
 4

5 I, DEBRA STEVENS, a Notary Public for
 6 and within the State of New York, do
 7 hereby certify:

8 That the witness whose testimony as
 9 herein set forth, was duly sworn by me;
 10 and that the within transcript is a true
 11 record of the testimony given by said
 12 witness.

13 I further certify that I am not
 14 related to any of the parties to this
 15 action by blood or marriage, and that I am
 16 in no way interested in the outcome of
 17 this matter.

18 IN WITNESS WHEREOF, I have hereunto
 19 set my hand this 25th day of August, 2017.

22 DEBRA STEVENS, RPR-CRR

24 * * *

1
 2 ACKNOWLEDGMENT
 3

4 STATE OF NEW YORK)

5 :ss

6 COUNTY OF NEW YORK)

7 I, HANA FUCHS, hereby certify that
 8 I have read the transcript of my
 9 testimony taken under oath in my
 10 deposition on August 15, 2017,
 11 that the transcript is a true, complete
 12 and correct record of my testimony, and
 13 that the answers on the record as given by
 14 me are true and correct.

18 _____
 19 HANA FUCHS
 20 Signed and subscribed to before me
 21 this _____ day of _____, 2017.

22 _____
 23 Notary Public, State of New York

1
 2 *** ERRATA SHEET ***
 3 TRANSPERFECT DEPOSITION SERVICES
 4 216 E. 45th Street, Suite #903
 5 NEW YORK, NEW YORK 10017
 6 (212) 400-8845
 7 CASE: In Re Wonderwork, Inc.
 8 DATE: August 15, 2017
 9 WITNESS: Hana Fuchs REF: Job 19434
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FUCHS

EXHIBIT 21

From: "Hana Fuchs"
Subject: RE: WW Open Items as of 1/15
Sent: Tue, 20 Jan 2015 17:29:48 -0400

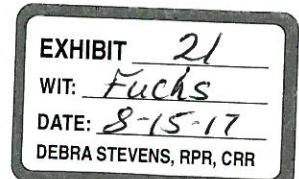
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Sent: Tuesday, January 20, 2015 12:30 PM
To: Taaffe, Mallory K
CC: Leggette, Ryan
Subject: RE: WW Open Items as of 1/15
Attachments: year end ; Copy of WWK FY14 Functional Allocation Report Revised12.08.14.xlsx

Please see responses as best as I can below the questions.

Thanks.

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From: Taaffe, Mallory K [mailto:mttaaffe@kpmg.com]
Sent: Thursday, January 15, 2015 9:36 AM
To: Hana Fuchs
Cc: Leggette, Ryan
Subject: WW Open Items as of 1/15



Hi Hana,

Below is a list of open items for us to try and complete WonderWork. Many of these items we've been going back and forth about over the past week but I wanted to provide a summary since things have been all over the place:

- . Financial Statement Footnotes
- . Rollforward of Investments – emailed Hana on 1/7 explaining where our variance in the RF is occurring, need this to complete the cash flow
- . When we looked at the investment activity (attached), it looked like there were items highlighted in orange and labeled as “Donations of Stock”.. were these sold immediately or did WW keep it? This impacts where these amounts fall on the cash flow.
Stocks were not always sold immediately. The donation was booked at the price the stock was when we received the gift. The sale of the stocks can be found in the Vanguard statements and spreadsheet that was supplied.
- . FY14 In-Kind Contribution Support (selections sent to Hana 1/9) **DONE**
- . Support for 3 employee's FY14 Bonus: CFO, Senior Advisor Global Programs and Development Associate (refer to email on 1/6 and 1/13)
The FY14 Bonuses were approved by Brian Mullaney after the June 2014 board meeting. Please see attached e-mail fro BM
- . Explanation for why Brians approved salary is \$475K but was paid \$616K (refer to email on 1/6 and 1/13)
I went over this with Lauren- Brian wanted his W2 to be \$475k however his FY salary was more because of his bonus of \$250 of which he did not take all of it (he gave back \$22k)
- . **The Allocation schedule we have right now does not tie to the Functional Expense statement and also does not include the word count.** Please provide (I've attached the excel we got last year – refer to Tab 5 for the mailing detail which includes word counts)
Please see attached allocation spreadsheet from our marketing consultants. This was also send to Lauren.
- . Along with this allocation schedule specifically for the mailings – is there any way to track what program each mailing relates to? I can see in the detail we have that some items are labeled “BurnRescue Acquisition White Mail” which I would guess 100% of the mailing pertains to BurnRescue but for line items that are general such as “WonderWork Acquistion White Mail”, we would like to see a breakdown of how much of the mailing relates to each program (such as club foot, 20/20 and burn rescue).
If you open the spreadsheet you can see each mailing.
- . **Loan Confirms – Open right now for Ryan and I to talk to Kim regarding how we want to test.**

Let me know if you'd like to discuss any of these or have questions on them.

Thank you,

Mallory Taaffe

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WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Fundraising Production Cost	Total Fundraising Cost	Public Information Postage Cost	Information Production Cost	Total Public Information Cost	Public Fundraising Word Count	Public Information Word Count	Total Word count	Extended Public		
																		Extended Fundraising Word Count	Extended Public Information Word Count	Extended Total Word count
Acquisition	1307	BA1307XX	JUL 13 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	CA1307XX	JUL 13 FirstStep Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	NA1307XX	JUL 13 20 20 Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	TA1307XX	2013 Hole In The Heart Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	WA1307XX	2013 Medley Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	XA1307XX	JUL '13 Impact Pitch 100K Foundations	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1307	YA1307XX	JUL 13 WonderWork Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
1307 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	BA1308XX	AUG 13 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	CA1308XX	AUG 13 FirstStep Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	NA1308XX	AUG 13 20 20 Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	TA1308XX	2013 Hole In The Heart Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	WA1308XX	2013 Medley Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	XA1308XX	AUG 13 WonderWork Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1308	YA1308XX	2013 Hydrocephalus Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
1308 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	BA1309XX	SEP 13 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	CA1309XX	SEP 13 FirstStep Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	NA1309XX	SEP 13 20 20 Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	TA1309XX	2013 Hole In The Heart Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	WA1309XX	2013 Medley Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	XA1309XX	SEP 13 WonderWork Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1309	YA1309XX	2013 Hydrocephalus Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
1309 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	BA1310XX	OCT 13 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	CA1310XX	OCT 13 FirstStep Acquisition White Mail	187,837	\$25,499	\$20,604	51.6%	48.4%	\$13,158	\$10,631	\$23,789	\$12,342	\$9,972	\$22,314	2,205	2,068	4,273	414,180,585	388,446,916	802,627,501
Acquisition	1310	NA1310XX	OCT 13 20 20 Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	TA1310XX	20/20 Oct '13 Control Balance N 2ND	1,216,524	\$153,490	\$229,923	48.8%	51.2%	\$74,903	\$112,203	\$187,106	\$78,587	\$117,721	\$196,308	2,151	2,257	4,408	2,616,743,124	2,745,694,668	5,362,437,792
Acquisition	1310	WA1310XX	20/20 Oct '13 Control Acquisition White Mail	93,918	\$12,749	\$10,302	48.8%	51.2%	\$6,222	\$5,027	\$11,249	\$6,528	\$5,274	\$11,802	2,151	2,257	4,408	202,017,618	211,972,926	413,990,544
Acquisition	1310	XA1310XX	2013 Hole In The Heart Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	YA1310XX	2013 Medley Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	ZA1310XX	2013 WonderWork Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1310	YA1310XX	2013 Hydrocephalus Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
1310 Total				1,498,279	\$191,739	\$260,829	49.1%	50.9%	\$94,283	\$127,861	\$222,144	\$97,456	\$132,967	\$230,424	6,507	6,582	13,089	3,232,941,327	3,346,114,510	6,579,055,837
Acquisition	1311	BA1311XX	BurnRescue Nov '13 Control BUR1022 Singles \$200 Ask B 2nd Ctrl	304,538	\$40,941	\$54,803	50.4%	49.6%	\$20,635	\$27,621	\$48,255	\$20,307	\$27,182	\$47,889	2,441	2,402	4,843	743,377,258	731,500,276	1,474,877,534
Acquisition	1311	CA1311XX	NOV 13 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	CA1311XX	First Step Nov '13 Control FST1040 Singles \$200 Ask C 1st	634,397	\$88,178	\$136,837	51.6%	48.4%	\$45,500	\$70,608	\$116,108	\$42,678	\$66,229	\$108,907	2,205	2,068	4,273	1,398,845,385	1,311,932,996	2,710,778,381
Acquisition	1311	CA1311XX	NOV 13 FirstStep Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	NA1311XX	20/20 Nov '13 Control TTT1039 Singles \$300 Ask N 1st	612,295	\$84,670	\$139,976	48.8%	51.2%	\$41,319	\$68,308	\$109,627	\$43,351	\$71,668	\$115,019	2,151	2,257	4,408	1,317,046,545	1,381,948,815	2,691,996,360
Acquisition	1311	NA1311XX	20/20 Nov '13 Control TTT1039 Singles \$300 Ask N 2nd	394,522	\$52,508	\$66,729	48.8%	51.2%	\$25,624	\$32,564	\$58,188	\$26,884	\$34,165	\$61,049	2,151	2,257	4,408	848,616,822	850,436,154	1,739,052,976
Acquisition	1311	NA1311XX	NOV 13 20 20 Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	TA1311XX	2013 Hole In The Heart Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	WA1311XX	2013 Medley Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	XA1311XX	Sept '13 India Field Report Restricted Acq	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	XA1311XX	Sept '13 India Field Report Email Restricted Acq	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	XA1311XX	Dec '13 Fridge Hard Ask Acq	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	XA1311XX	NOV 13 WonderWork Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1311	YA1311XX	2013 Hydrocephalus Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
1311 Total				1,945,752	\$266,298	\$398,345	50.0%	50.0%	\$133,071	\$199,101	\$332,178	\$133,220	\$199,244	\$332,465	8,948	8,984	17,932	4,307,886,010	4,315,819,241	8,623,705,251
Acquisition	1312	BA1312XX	BurnRescue Dec '13 Control BUR1022 Singles \$200 Ask B 2nd	404,997	\$54,447	\$79,070	50.4%	49.6%	\$27,441	\$39,851	\$67,293	\$27,006	\$39,219	\$66,224	2,357	2,402	4,759	954,577,929	972,802,794	1,927,380,723
Acquisition	1312	CA1312XX	2013 BurnRescue Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1312	CA1312XX	First Step Dec '13 Control FST1040 Singles \$200 Ask C 1st	664,041	\$85,755	\$118,818	51.6%	48.4%	\$44,249	\$61,310	\$105,559	\$41,505	\$57,508	\$99,013	2,205	2,068	4,273	1,464,210,405	1,373,236,788	2,837,447,193
Acquisition	1312	CA1312XX	First Step Dec '13 Control FST1040 Singles \$200 Ask C 2nd	170,424	\$22,009	\$28,380	51.6%	48.4%	\$11,356	\$14,644	\$26,000	\$10,652	\$13,736	\$24,388	2,205	2,068	4,273	375,784,920	352,436,832	728,221,752
Acquisition	1312	NA1312XX	DEC 13 FirstStep Acquisition White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
Acquisition	1312	NA1312XX	20/20 Dec '13 Control TTT1039 Singles \$300 Ask N 1st	466,868	\$62,136	\$81,295	48.8%	51.2%	\$30,323	\$39,672	\$69,994	\$31,814	\$							

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Public																Extended Public			
				Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Total Production Cost	Fundraising Cost	Public Information Postage Cost	Total Production Cost	Public Information Postage Cost	Total Public Word Count	Extended Fundraising Word Count	Public Information Word Count	Extended Public Information Word Count	Extended Total Word count				
Acquisition	1401	WA1401XX	2014 Medley Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1401	XA1401XX	JAN 14 WonderWork Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1401	YA1401XX	2014 Hydrocephalus Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1401 Total				2,019,281	\$269,311	\$336,072	49.0%	51.0%	\$131,999	\$164,721	\$296,720	\$137,312	\$171,351	\$308,664	8,864	8,984	17,848	4,358,519,583	4,541,231,165	8,899,751,348		
Acquisition	1402	BA1402XX	BurnRescue Feb '14 BUR1074 #10 "Donor Challenge" Letter BM Sig House X-Sell [Donor]	45,434	\$6,634	\$6,123	50.4%	49.6%	\$3,344	\$3,086	\$6,430	\$3,291	\$3,037	\$6,328	2,357	2,402	4,759	107,087,938	109,132,468	216,220,406			
Acquisition	1402	BA1402XX	Feb 14 BurnRescue Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402	CA140217	FirstStep Feb '14 FST1051 #10 "It Doesn't Take Much to Save a Child" Letter BM Sig Single Test	120,959	\$17,195	\$20,623	51.6%	48.4%	\$8,872	\$10,641	\$19,514	\$8,322	\$9,981	\$18,304	2,205	2,068	4,273	266,714,595	250,143,212	516,857,807			
Acquisition	1402	CA1402XX	FEB 14 FirstStep Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402	NA140217	20/20/20 Feb '14 TTT1075 #10 "Hoodie" CFE "Pria" Letter BM Sig Single Ctrl to Tests	1,063,945	\$140,289	\$192,668	48.8%	51.2%	\$68,461	\$94,022	\$162,483	\$71,828	\$98,646	\$170,474	2,151	2,257	4,408	2,288,545,695	2,401,323,865	4,689,869,560			
Acquisition	1402	NA140230	20/20/20 Feb '14 TTT1075 #10 "Hoodie" CFE "Pria" Letter BM Sig Single Ctrl Balance - Drop 2	704,533	\$92,434	\$101,209	48.8%	51.2%	\$45,108	\$49,390	\$94,498	\$47,326	\$51,819	\$99,145	2,151	2,257	4,408	1,515,450,483	1,590,130,381	3,105,581,464			
Acquisition	1402	NA1402XX	FEB 14 20/20 Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402	TA1402XX	2014 Hole In The Heart Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402	WA1402XX	2014 Medley Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402	XA1402XX	FEB 14 WonderWork Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1402 Total				1,934,871	\$256,552	\$320,622	49.0%	51.0%	\$125,785	\$157,139	\$282,924	\$130,767	\$163,483	\$294,250	8,864	8,984	17,848	4,177,798,711	4,350,730,526	8,528,529,237		
Acquisition	1403	BA140324	BurnRescue Mar '14 BUR1085 #10 "Adopt a Child" Letter BM Sig House Club X-Sell	50,964	\$8,364	\$7,436	50.4%	49.6%	\$4,215	\$3,748	\$7,963	\$4,148	\$3,688	\$7,837	2,357	2,402	4,759	120,122,148	122,415,528	242,537,676			
Acquisition	1403	BA1403XX	MAR 14 BurnRescue Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403	CA140317	FirstStep Mar '14 FST1084 #10 "Adopt a Child" Letter BM Sig Single Test	150,229	\$21,522	\$30,812	51.6%	48.4%	\$11,105	\$15,899	\$27,004	\$10,417	\$14,913	\$25,330	2,205	2,068	4,273	331,254,945	310,673,572	641,928,517			
Acquisition	1403	CA1403XX	MAR 14 FirstStep Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403	NA140317	20/20/20 Mar '14 TTT1083 6x9 Certificate Letter BM Sig Single Test	1,310,218	\$171,837	\$230,009	48.8%	51.2%	\$83,856	\$112,245	\$196,101	\$87,980	\$117,765	\$205,745	2,151	2,257	4,408	2,818,278,818	2,957,162,026	5,775,440,944			
Acquisition	1403	NA140331	20/20/20 Mar '14 TTT1080 #10 "Hoodie" CFE "Pria" Letter BM Sig Multi Ctrl Balance 2	705,643	\$92,930	\$103,104	48.8%	51.2%	\$45,350	\$50,315	\$95,665	\$47,580	\$52,789	\$100,369	2,151	2,257	4,408	1,517,838,093	1,592,636,251	3,110,474,344			
Acquisition	1403	NA1403XX	MAR 14 20/20 Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403	TA1403XX	2014 Hole In The Heart Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403	WA1403XX	2014 Medley Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403	XA1403XX	MAR 14 WonderWork Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1403 Total				2,217,054	\$294,653	\$371,362	49.1%	50.9%	\$144,527	\$182,206	\$326,733	\$150,126	\$189,155	\$339,281	8,864	8,984	17,848	4,787,494,104	4,982,887,377	9,770,381,481		
Acquisition	1404	BA140422	BurnRescue Apr '14 BUR1111 #10 "Chin/Chest" CFE "Dadaab" Letter BM Sig House Club X-Sell	54,919	\$8,021	\$7,771	50.4%	49.6%	\$4,043	\$3,916	\$7,959	\$3,979	\$3,854	\$7,833	2,357	2,402	4,759	125,444,083	131,915,438	261,359,521			
Acquisition	1404	BA1404XX	APR 14 BurnRescue Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404	CA140415	FirstStep Apr '14 FST1112 #10 "Pink-Shirt" CFE "Dadaab" Letter BM Sig House Burn X-Sel	53,873	\$7,869	\$6,020	51.6%	48.4%	\$4,060	\$3,106	\$7,167	\$3,808	\$2,914	\$6,722	2,205	2,068	4,273	118,789,965	111,409,364	230,199,329			
Acquisition	1404	CA1404XX	APR 14 FirstStep Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404	NA140415	20/20/20 Apr '14 TTT1104 #10 "Hoodie" CFE "Pria" Letter BM Sig Multi Ctrl	2,962,501	\$382,754	\$509,035	48.8%	51.2%	\$186,784	\$248,409	\$435,193	\$195,970	\$260,626	\$456,596	2,151	2,257	4,408	6,372,339,651	6,686,364,757	13,058,704,408			
Acquisition	1404	NA140429	20/20/20 Apr '14 TTT1104 #10 "Hoodie" CFE "Pria" Letter BM Sig Multi Ctr	1,124,687	\$142,113	\$142,694	48.8%	51.2%	\$69,351	\$69,635	\$138,986	\$72,762	\$73,059	\$145,821	2,151	2,257	4,408	2,419,201,737	2,538,418,559	4,957,620,296			
Acquisition	1404	NA1404XX	APR 14 20/20 Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404	TA1404XX	2014 Hole In The Heart Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404	WA1404XX	2014 Medley Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404	XA1404XX	APR 14 WonderWork Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1404 Total				4,195,980	\$540,757	\$665,520	48.9%	51.1%	\$264,238	\$325,067	\$589,305	\$276,519	\$340,453	\$616,972	8,864	8,984	17,848	9,039,775,436	9,468,108,118	18,507,883,554		
Acquisition	1405	BA1405XX	MAY 14 BurnRescue Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	CA140529	FirstStep May '14 FST1049 BM SIG FINCA	258,192	\$36,720	\$46,552	51.6%	48.4%	\$18,947	\$24,021	\$42,968	\$17,772	\$22,531	\$40,304	2,205	2,068	4,273	569,313,360	533,941,056	1,103,254,416			
Acquisition	1405	CA1405XX	MAY 14 FirstStep Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	NA140515	20/20/20 May '14 TTT1124 BM SIG REUSE CTRL	2,053,730	\$261,687	\$354,071	48.8%	51.2%	\$127,703	\$172,787	\$300,490	\$133,983	\$181,284	\$315,268	2,151	2,257	4,408	4,417,573,230	4,635,268,610	9,052,841,840			
Acquisition	1405	NA140522	20/20/20 May '14 TTT1124 BM SIG FINCA	8,192	\$1,036	\$3,013	48.8%	51.2%	\$505	\$1,471	\$1,976	\$530	\$1,543	\$2,073	2,151	2,257	4,408	17,620,592	18,489,344	36,110,336			
Acquisition	1405	NA140529	20/20/20 May '14 TTT1124 BM SIG 2ND DROP REUSE	852,971	\$107,845	\$125,866	48.8%	51.2%	\$52,628	\$61,423	\$114,051	\$55,217	\$64,443	\$119,660	2,151	2,257	4,408	1,834,740,621	1,925,155,547	3,759,896,168			
Acquisition	1405	NA1405XX	MAY 14 20/20 Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	TA1405XX	2014 Hole In The Heart Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	WA1405XX	2014 Medley Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	XA1405XX	MAY 14 WonderWork Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1405	BC140522	BurnRescue May '14 BUR1132 BM SIG HOUSE CLUB X-SE	60,464	\$8,830	\$7,724	50.4%	49.6%	\$4,450	\$3,893	\$8,343	\$4,380	\$3,831	\$8,211	2,357	2,402	4,759	142,534,648	145,234,528	287,748,205			
Acquisition	1405	CC140529	FirstStep May '14 FST1049 BM SIG HOUSE BURN X-SE	59,105	\$8,383	\$6,962	51.6%	48.4%	\$4,326	\$3,592	\$7,918	\$4,057	\$3,370	\$7,427	2,205	2,068	4,273	130,326,525	122,299,140	252,555,665			
Acquisition	1405	NC140515	20/20/20 May '14 TTT1124 BM SIG HOUSE BURN X-SE	52,359	\$6,620	\$6,174	48.8%	51.2%	\$3,013	\$6,243	\$3,389	\$3,161	\$6,550	\$13,274	2,205	2,068	4,273	112,742,209	118,174,263	230,378,472			
Acquisition	1405 Total				3,345,013	\$431,120	\$550,363	49.1%	50.9%	\$211,791	\$270,199	\$481,990	\$219,329	\$280,160	\$499,493	15,371	15,566	30,937	7,224,712,585	7,498,492,488	14,723,205,073		
Acquisition	1406	BA1406XX	JUN 14 BurnRescue Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1406	CA140630	FirstStep June '14 FST1154 #10 "Pink-Shirt" CFE "Dadaab" Letter BM Sig Test	250,000	-	-	51.6%	48.4%	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	-	-
Acquisition	1406	CA1406XX	JUN 14 FirstStep Acquisition White Mail	-	\$0	\$0	-	\$0	\$0	\$0</td													

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Fundraising Production Cost	Total Fundraising Cost	Public Information Postage Cost	Public Information Production Cost	Total Public Cost	Public Fundraising Word Count	Public Information Word Count	Total Word count	Public		Extended Public Information Word Count	Extended Total Word count	
																		Fundraising	Production	Total		
Email	1312	XE131224	2013 Year End Appeal Email Ren	73	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	
	1312 Total				3,627	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Email Total N	1311	XN131105	Nov 2013 Event	-	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
N Total	1311 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1307	BP1307XX	JUL 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1307	CP1307XX	JUL 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1307	NP1307XX	JUL 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1307 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1308	BP1308XX	AUG 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1308	CP1308XX	AUG 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1308	NP1308XX	AUG 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1308 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1309	BP1309XX	SEP 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1309	CP1309XX	SEP 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1309	NP1309XX	SEP 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1309	XP1309XX	Bryan Cranston Breaking Bad Ad	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1309 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1310	BP1310XX	OCT 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1310	CP1310XX	OCT 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1310	NP1310XX	OCT 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1310 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1311	BP1311XX	NOV 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1311	CP1311XX	NOV 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1311	NP1311XX	NOV 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1311 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1312	BP1312XX	DEC 13 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1312	CP1312XX	DEC 13 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1312	NP1312XX	DEC 13 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1312 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1401	BP1401XX	JAN 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1401	CP1401XX	JAN 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1401	NP1401XX	JAN 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1401 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1402	BP1402XX	FEB 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1402	CP1402XX	FEB 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1402	NP1402XX	FEB 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1402 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1403	BP1403XX	MAR 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1403	CP1403XX	MAR 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1403	NP1403XX	MAR 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1403 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1404	BP1404XX	APR 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1404	CP1404XX	APR 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1404	NP1404XX	APR 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1404 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1405	BP1405XX	MAY 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1405	CP1405XX	MAY 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1405	NP1405XX	MAY 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
	1405 Total				-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1406	BP1406XX	JUN 14 BurnRescue Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1406	CP1406XX	JUN 14 FirstStep Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-
Print	1406	NP1406XX	JUN 14 20 20 20 Print White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Fundraising Production Cost	Total Fundraising Cost	Public Information Postage Cost	Public Information Production Cost	Total Public Information Cost	Public Fundraising Word Count	Public Information Word Count	Total Word count	Public			Extended Public		
Renewal	1308	BR1308XX	AUG 13 BurnRescue Monthly Donor Mail	5,495			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	CR1308XX	AUG 13 FirstStep Monthly Donor Mail	5,491			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	NR1308XX	AUG 13 20 20 20 Monthly Donor Mail	4,748			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	TR1308XX	2013 Hole In The Heart Renewal White Mail	1			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	WR1308XX	2013 Medley Renewal White Mail	1			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	XR1308XX	AUG 13 WonderWork Monthly Donor Mail	13			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1308	YR1308XX	2013 Hydrocephalus Renewal White Mail	-					\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
1308 Total				15,749	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	BR1309XX	SEP 13 BurnRescue Monthly Donor Mail	3,284			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	CR1309XX	SEP 13 FirstStep Monthly Donor Mail	2,954			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	NR1309XX	SEP 13 20 20 20 Monthly Donor Mail	2,553			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	TR1309XX	2013 Hole In The Heart Renewal White Mail	-					\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	WR1309XX	2013 Medley Renewal White Mail	2			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	XR1309XX	SEP 13 WonderWork Monthly Donor Mail	12			100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1309	YR1309XX	2013 Hydrocephalus Renewal White Mail	-					\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
1309 Total				8,805	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	BR131005	BurnRescue MG Check SEPT '13 Renewal - (BUR1002) [2xMG]	17,243	\$2,788	\$4,719	100.0%	0.0%	\$2,788	\$4,719	\$7,507	\$0	\$0	\$0	\$0	1,187	-	1,187	20,467,441	-	20,467,441	-	
Renewal	1310	BR131008	BurnRescue Ann Appeal SEPT '13 Renewal - (BUR1004)	1,768	\$245	\$385	100.0%	0.0%	\$245	\$385	\$630	\$0	\$0	\$0	\$0	1,372	-	1,372	2,425,696	-	2,425,696	-	
Renewal	1310	BR131024	BurnRescue MG Follow Up Oct '13 Renewal - (BUR - TBD) [2xMG]	13,372	\$1,846	\$2,919	100.0%	0.0%	\$1,846	\$2,919	\$4,766	\$0	\$0	\$0	\$0	860	-	860	11,499,920	-	11,499,920	-	
Renewal	1310	BR1310XX	OCT 13 BurnRescue Monthly Donor Mail	1,087	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	CR131005	FirstStep MG Dbl Slip SEPT '13 Renewal - (FST1001) [2xMG]	12,813	\$2,112	\$3,506	100.0%	0.0%	\$2,112	\$3,506	\$5,618	\$0	\$0	\$0	\$0	1,729	-	1,729	22,153,677	-	22,153,677	-	
Renewal	1310	CR131008	FirstStep Ann Fund SEPT '13 Renewal - (FST1005)	1,355	\$188	\$295	100.0%	0.0%	\$188	\$295	\$483	\$0	\$0	\$0	\$0	1,320	-	1,320	1,788,600	-	1,788,600	-	
Renewal	1310	CR131024	FirstStep Annual Fund Oct '13 Renewal - (FST1005)	17,335	\$2,403	\$3,896	100.0%	0.0%	\$2,403	\$3,896	\$6,299	\$0	\$0	\$0	\$0	1,320	-	1,320	22,882,200	-	22,882,200	-	
Renewal	1310	CR1310XX	OCT 13 FirstStep Monthly Donor Mail	904	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	NR131005	20 20 20 MG Coupon SEPT '13 Renewal - (TTT1000) [2xMG]	6,307	\$1,066	\$1,726	100.0%	0.0%	\$1,066	\$1,726	\$2,792	\$0	\$0	\$0	\$0	1,901	-	1,901	11,989,607	-	11,989,607	-	
Renewal	1310	NR131008	20 20 20 Ann Fund SEPT '13 Renewal - (TTT1003)	1,420	\$235	\$309	100.0%	0.0%	\$235	\$309	\$544	\$0	\$0	\$0	\$0	1,566	-	1,566	2,223,720	-	2,223,720	-	
Renewal	1310	NR131031	20 20 20 Annual Fund Oct '13 Renewal - (TTT1003)	8,217	\$1,365	\$1,872	100.0%	0.0%	\$1,365	\$1,872	\$3,236	\$0	\$0	\$0	\$0	1,566	-	1,566	12,867,822	-	12,867,822	-	
Renewal	1310	NR1310XX	OCT 13 20 20 20 Monthly Donor Mail	1,611	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	TR1310XX	2013 Hole In The Heart Renewal White Mail	-	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	WR1310XX	2013 Medley Renewal White Mail	7	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	XR1310XX	OCT 13 WonderWork Monthly Donor Mail	41	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1310	YR1310XX	2013 Hydrocephalus Renewal White Mail	-	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
1310 Total				83,480	\$12,249	\$19,626	100.0%	0.0%	\$12,249	\$19,626	\$31,875	\$0	\$0	\$0	12,821	-	12,821	108,298,683	-	108,298,683	-		
Renewal	1311	BR131107	BurnRescue Annual Appeal Nov '13 Renewal - (BUR1004)	20,234	\$2,810	\$4,551	100.0%	0.0%	\$2,810	\$4,551	\$7,361	\$0	\$0	\$0	\$0	1,550	-	1,550	31,362,700	-	31,362,700	-	
Renewal	1311	BR131129	BurnRescue Year End Ctrl Nov '13 Renewal - (BUR1032)	23,090	\$3,707	\$6,843	100.0%	0.0%	\$3,707	\$6,843	\$10,550	\$0	\$0	\$0	\$0	1,587	-	1,587	36,643,830	-	36,643,830	-	
Renewal	1311	BR1311XX	NOV 13 BurnRescue Monthly Donor Mail	1,076	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	CR131114	FirstStep Year End Ctrl Nov '13 Renewal - (FST1028)	19,752	\$3,317	\$6,821	100.0%	0.0%	\$3,317	\$6,821	\$10,138	\$0	\$0	\$0	\$0	1,714	-	1,714	33,854,928	-	33,854,928	-	
Renewal	1311	CR1311XX	NOV 13 FirstStep Monthly Donor Mail	1,706	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	NR131118	Sept '13 India Field Report 20/20/20	51	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	NR131121	20 20 20 Year End Ctrl Nov '13 Renewal - (TTT1030)	12,136	\$2,031	\$6,632	100.0%	0.0%	\$2,031	\$6,632	\$8,663	\$0	\$0	\$0	\$0	1,697	-	1,697	20,584,792	-	20,584,792	-	
Renewal	1311	NR1311XX	NOV 13 20 20 20 Monthly Donor Mail	5,105	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	TR1311XX	2013 Hole In The Heart Renewal White Mail	-	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	WR1311XX	2013 Medley Renewal White Mail	5	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	XR131113	Sept '13 India Field Report Restricted Ren	164	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	XR131127	Dec '13 Fridge Hard Ask Ren	133	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	XR1311XX	NOV 13 WonderWork Monthly Donor Mail	44	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
Renewal	1311	YR1311XX	2013 Hydrocephalus Renewal White Mail	-	\$0	\$0			\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-	-	-	
1311 Total				83,496	\$11,865	\$24,846	100.0%	0.0%	\$11,865	\$24,846	\$36,711	\$0	\$0	\$0	6,548	-	6,548	122,456,250	-	122,456,250	-		
Renewal	1312	BR131205	BurnRescue Holiday Card Ctrl Dec '13 Renewal - (BUR1027)	136	\$23	\$236	100																

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public		Fundraising Production		Total		Public		Information Production		Total Public		Public		Extended Public	
								Information Percentage	Fundraising Postage Cost	Fundraising Cost	Fundraising Production Cost	Total Postage Cost	Total Cost	Information Postage Cost	Information Cost	Total Information Cost	Word Count	Total Word count	Extended Fundraising Word Count	Information Word Count	Extended Total Word count		
Renewal	1401	NR140130	20 20 20 Partner Card Ctrl Jan '14 Renewal - (TTT1035)	13,604	\$2,409	\$2,614	100.0%	0.0%	\$2,409	\$2,614	\$5,023	\$0	\$0	\$0	\$0	\$0	1,614	1,614	21,956,856	-	21,956,856		
Renewal	1401	NR1401XX	JAN 14 20 20 20 Monthly Donor Mail	6,586	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1401	TR1401XX	2014 Hole In The Heart Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1401	WR1401XX	2014 Medley Renewal White Mail	5	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1401	XR1401XX	JAN 14 WonderWork Monthly Donor Mail	60	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1401	YR1401XX	2014 Hydrocephalus Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
1401 Total				100,338	\$13,555	\$17,966	100.0%	0.0%	\$13,555	\$17,966	\$31,521	\$0	\$0	\$0	\$0	\$0	8,063	-	8,063	134,786,770	-	134,786,770	
Renewal	1402	BR140206	BurnRescue Card FU Feb '14 Renewal - (BUR1057)	19,209	\$2,806	\$4,371	100.0%	0.0%	\$2,806	\$4,371	\$7,177	\$0	\$0	\$0	\$0	\$0	1,477	-	1,477	28,371,693	-	28,371,693	
Renewal	1402	BR140220	BurnRescue Tax Statement Ctrl Jan '14 Renewal - (BUR1058)	15,422	\$2,429	\$2,849	100.0%	0.0%	\$2,429	\$2,849	\$5,277	\$0	\$0	\$0	\$0	\$0	1,224	-	1,224	18,876,528	-	18,876,528	
Renewal	1402	BR140227	BurnRescue Short Note Feb '14 Std Renew - (BUR1061)	21,244	\$3,607	\$7,866	100.0%	0.0%	\$3,607	\$7,866	\$11,472	\$0	\$0	\$0	\$0	\$0	1,514	-	1,514	32,163,416	-	32,163,416	
Renewal	1402	BR1402XX	BurnRescue Feb 14 Standard Acknowledgements	7,164	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,263	-	1,263	9,048,132	-	9,048,132	
Renewal	1402	CR140206	FirstStep Tax Statement Ctrl Feb '14 Renewal - (FST1059)	15,910	\$2,749	\$2,937	100.0%	0.0%	\$2,749	\$2,937	\$5,686	\$0	\$0	\$0	\$0	\$0	1,321	-	1,321	21,017,110	-	21,017,110	
Renewal	1402	CR140213	FirstStep Partner Card Ctrl Feb '14 Renewal - (FST1034)	20,743	\$3,534	\$3,892	100.0%	0.0%	\$3,534	\$3,892	\$7,426	\$0	\$0	\$0	\$0	\$0	1,388	-	1,388	28,751,284	-	28,751,284	
Renewal	1402	CR1402XX	FirstStep Feb 14 Standard Acknowledgements	10,834	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,141	-	1,141	12,361,594	-	12,361,594	
Renewal	1402	NR140213	20 20 20 Tax Statement Ctrl Feb '14 Renewal - (TTT1060)	16,128	\$2,501	\$2,977	100.0%	0.0%	\$2,501	\$2,977	\$5,478	\$0	\$0	\$0	\$0	\$0	1,225	-	1,225	19,756,800	-	19,756,800	
Renewal	1402	NR140220	20 20 20 Annual Appeal Feb '14 Renewal - (TTT1079)	20,330	\$2,970	\$4,566	100.0%	0.0%	\$2,970	\$4,566	\$7,535	\$0	\$0	\$0	\$0	\$0	1,644	-	1,644	33,422,520	-	33,422,520	
Renewal	1402	NR1402XX	FEB 14 20 20 20 Monthly Donor Mail	20,629	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1402	TR1402XX	2014 Hole In The Heart Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1402	WR1402XX	2014 Medley Renewal White Mail	3	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1402	XR1402XX	FEB 14 WonderWork Monthly Donor Mail	22	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1402	YR1402XX	2014 Hydrocephalus Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
1402 Total				167,638	\$20,595	\$29,456	100.0%	0.0%	\$20,595	\$29,456	\$50,051	\$0	\$0	\$0	\$0	\$0	12,197	-	12,197	203,809,077	-	203,809,077	
Renewal	1403	BR140320	BurnRescue 3xMG Coupon Mar '14 Std BM Sig - (BUR1090) [3xMG]	20,231	\$3,486	\$1,958	100.0%	0.0%	\$3,486	\$1,958	\$5,444	\$0	\$0	\$0	\$0	\$0	2,357	-	2,357	47,684,467	-	47,684,467	
Renewal	1403	BR1403XX	BurnRescue Mar 14 Standard Acknowledgements	3,141	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,263	-	1,263	3,957,083	-	3,957,083	
Renewal	1403	CR140306	FirstStep Supporter Card FU Mar '14 Std Renew - (FST1066)	17,994	\$2,629	\$5,898	100.0%	0.0%	\$2,629	\$5,898	\$8,527	\$0	\$0	\$0	\$0	\$0	1,238	-	1,238	22,276,572	-	22,276,572	
Renewal	1403	CR140327	FirstStep Personal Note Mar '14 Std Renew - (FST1088)	20,062	\$3,146	\$3,282	100.0%	0.0%	\$3,146	\$3,282	\$6,428	\$0	\$0	\$0	\$0	\$0	2,205	-	2,205	44,236,710	-	44,236,710	
Renewal	1403	CR1403XX	FirstStep Mar 14 Standard Acknowledgements	3,915	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,141	-	1,141	4,467,015	-	4,467,015	
Renewal	1403	NR140313	20 20 20 Personal Note Mar '14 Std Renew - (TTT1089)	19,319	\$2,822	\$2,964	100.0%	0.0%	\$2,822	\$2,964	\$5,787	\$0	\$0	\$0	\$0	\$0	2,151	-	2,151	41,555,169	-	41,555,169	
Renewal	1403	NR1403XX	MAR 14 20 20 20 Monthly Donor Mail	13,872	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1403	TR1403XX	2014 Hole In The Heart Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1403	WR1403XX	2014 Medley Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1403	XR1403XX	MAR 14 WonderWork Monthly Donor Mail	13	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1403	YR1403XX	2014 Hydrocephalus Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
1403 Total				98,547	\$12,084	\$14,102	100.0%	0.0%	\$12,084	\$14,102	\$26,186	\$0	\$0	\$0	\$0	\$0	10,355	-	10,355	164,187,016	-	164,187,016	
Renewal	1404	BR140410	BurnRescue 3xMG FU Apr '14 Std BM Sig - (BUR1092) [3xMG]	19,932	\$2,912	\$3,264	100.0%	0.0%	\$2,912	\$3,264	\$6,176	\$0	\$0	\$0	\$0	\$0	1,398	-	1,398	27,854,936	-	27,854,936	
Renewal	1404	BR1404XX	BurnRescue Apr 14 Standard Acknowledgements	3,353	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,263	-	1,263	4,234,839	-	4,234,839	
Renewal	1404	CR140417	FirstStep "Transformation" Apr '14 Std Renew - (FST1050)	21,717	\$3,173	\$2,513	100.0%	0.0%	\$3,173	\$2,513	\$5,686	\$0	\$0	\$0	\$0	\$0	1,457	-	1,457	31,641,669	-	31,641,669	
Renewal	1404	CR1404XX	FirstStep Apr 14 Standard Acknowledgements	3,630	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	1,141	-	1,141	4,141,830	-	4,141,830	
Renewal	1404	NR140403	20 20 20 DeLois Field Report Apr '14 Std Renew - (TTT1091)	19,918	\$2,910	\$5,773	100.0%	0.0%	\$2,910	\$5,773	\$8,683	\$0	\$0	\$0	\$0	\$0	1,788	-	1,788	35,613,384	-	35,613,384	
Renewal	1404	NR140424	20 20 20 2xMG Check Apr '14 Std Renew - (TTT1093) [2xMG]	23,065	\$3,369	\$3,791	100.0%	0.0%	\$3,369	\$3,791	\$7,161	\$0	\$0	\$0	\$0	\$0	1,409	-	1,409	32,498,585	-	32,498,585	
Renewal	1404	NR1404XX	APR 14 20 20 20 Monthly Donor Mail	16,835	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1404	TR1404XX	2014 Hole In The Heart Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1404	WR1404XX	2014 Medley Renewal White Mail	1	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1404	XR140428	WW 04-2014 India Report No Ask - No Restriction	255	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1404	XR1404XX	APR 14 WonderWork Monthly Donor Mail	16	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
Renewal	1404	YR1404XX	2014 Hydrocephalus Renewal White Mail	-	\$0	\$0	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-	-	-		
1404 Total				108,722	\$12,364	\$15,341	100.0%	0.0%	\$12,36														

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Fundraising Production Cost	Total Fundraising Cost	Public Information Postage Cost	Public Information Production Cost	Total Public Information Cost	Public Word Count	Extended Public Fundraising Word Count	Extended Public Information Word Count	Extended Total Word count
White Mail	1307	TW1307XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1307	WW1307XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1307	XW1307XX	JUL 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1307	YW1307XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1307 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1308	BW1308XX	AUG 13 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	CW1308XX	AUG 13 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	NW1308XX	AUG 13 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	TW1308XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	WW1308XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	XW1308XX	AUG 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1308	YW1308XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1308 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1309	BW1309XX	SEP 13 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	CW1309XX	SEP 13 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	NW1309XX	SEP 13 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	TW1309XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	WW1309XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	XW1309XX	SEP 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1309	YW1309XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1309 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1310	BW1310XX	OCT 13 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	CW1310XX	OCT 13 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	NW1310XX	OCT 13 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	TW1310XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	WW1310XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	XW1310XX	OCT 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1310	YW1310XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1310 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1311	BW1311XX	NOV 13 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	CW131105	FirstStep Email Campaign Nov '13	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	CW1311XX	NOV 13 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	NW1311XX	NOV 13 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	TW1311XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	WW1311XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	XW1311XX	NOV 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1311	YW1311XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1311 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1312	BW1312XX	DEC 13 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	CW1312XX	DEC 13 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	NW1312XX	DEC 13 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	TW1312XX	2013 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	WW1312XX	2013 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	XW1312XX	DEC 13 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1312	YW1312XX	2013 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1312 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1401	BW1401XX	JAN 14 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	CW1401XX	JAN 14 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	NW1401XX	JAN 14 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	TW1401XX	2014 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	WW1401XX	2014 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	XW1401XX	JAN 14 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1401	YW1401XX	2014 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1401 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1402	BW1402XX	FEB 14 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	CW1402XX	FEB 14 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	NW1402XX	FEB 14 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	TW1402XX	2014 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	WW1402XX	2014 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	XW1402XX	FEB 14 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1402	YW1402XX	2014 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1402 Total									\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0
White Mail	1403	BW1403XX	MAR 14 BurnRescue Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	CW1403XX	MAR 14 FirstStep Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	NW1403XX	MAR 14 20 20 Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	TW1403XX	2014 Hole In The Heart Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	WW1403XX	2014 Medley Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	XW1403XX	MAR 14 WonderWork Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
White Mail	1403	YW1403XX	2014 Hydrocephalus Web White Mail	-	-	-	-	-	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	-
1403 Total																		

WonderWork
Functional Allocation Report
July 2013 - June 2014

Program	Mail Month	Appeal Code	Package Description	Mail Quantity	Postage Cost	Production Cost	Fundraising Percentage	Public Information Percentage	Fundraising Postage Cost	Fundraising Production Cost	Total Fundraising Cost	Public Information Postage Cost	Public Information Production Cost	Total Public Information Cost	Public			Extended Public Information Word Count	Extended Total Word count	
															Word Count	Word Count	Total Word count			
White Mail	1404	YW1404XX	2014 Hydrocephalus Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
	1404 Total			-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	BW1405XX	MAY 14 BurnRescue Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	CW1405XX	MAY 14 FirstStep Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	NW1405XX	MAY 14 20 20 Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	TW1405XX	2014 Hole In The Heart Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	WW1405XX	2014 Medley Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	XW1405XX	MAY 14 WonderWork Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1405	YW1405XX	2014 Hydrocephalus Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
	1405 Total			-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	BW1406XX	JUN 14 BurnRescue Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	CW1406XX	JUN 14 FirstStep Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	NW1406XX	JUN 14 20 20 Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	TW1406XX	2014 Hole In The Heart Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	WW1406XX	2014 Medley Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	XW1406XX	JUN 14 WonderWork Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail	1406	YW1406XX	2014 Hydrocephalus Web White Mail	-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
	1406 Total			-	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
White Mail Total				782	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
x	1401	CX1401XX	First Step - Spin for Good Email Campaign Jan 14	782	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
	1401 Total			782	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
x	1406	BX1406XX	June '14 BurnRescue Spin for Good Email Campaign w/ Non-Appended Emails	704	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
x	1406	CX1406XX	June '14 FirstStep Spin for Good Email Campaign w/ Non-Appended Emails	968	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
x	1406	NX1406XX	June '14 20/20 Spin for Good Email Campaign w/ Non-Appended Emails	1,259	\$0	\$0	100.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
	1406 Total			2,931	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
X Total				3,713	\$0	\$0	0.0%	0.0%	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-	-	
Grand Total				24,181,791	\$2,605,195	\$3,434,647	51.8%	48.2%	\$1,340,180	\$1,788,023	\$3,128,203	\$1,265,015	\$1,646,624	\$2,911,640	\$183,218	91,240	274,458	51,396,184,025	51,790,473,715	103,186,657,740
															66.76%	33.24%	49.81%	50.19%		

0.51

0.48

FUCHS

EXHIBIT 22

Miracle surgeries for children.



July 1, 2015

Dear Sir or Madam,

In my capacity as Chief Financial Officer at WonderWork, I would like to request your help with our financial reporting.

As you know, WonderWork provides support for a portion of the actual cost for surgical treatment at your center/organization.

We wish to show our supporters the overall cost needed to provide these life-changing surgeries. Please provide us with your estimated total cost to perform WonderWork sponsored surgeries. Consider expenses such as:

- Overhead for medical/surgical staff and facilities
- Medical/surgical supplies
- Medications
- Outreach activities

Providing us with actual surgical costs is critical to maintaining our current donor base and attracting new donors so that WonderWork can continue supporting your vital work.

If you have any questions or concerns, please do not hesitate to contact me at hana@wonderwork.org.

We greatly appreciate your help and admire the meaningful work being done by your center/organization. Thank you for your assistance in this matter.

Best Regards,

A handwritten signature in black ink that reads "Hana Fuchs".

Hana Fuchs
Chief Financial Officer
WonderWork

TIME magazine named WonderWork one of "10 Ideas That Can Change The World."

420 Fifth Avenue, New York, NY 10016 Tel: 212.729.1865 WonderWork.org

EXHIBIT	22
WIT:	Fuchs
DATE:	8-15-17
DEBRA STEVENS, RPR, CRR	

WON-EX 012929

FUCHS
EXHIBIT 23

From: "Janet Huang"
Subject: Re: matching gifts data
Sent: Wed, 15 Jun 2016 19:00:14 -0400

From: Janet Huang [janet@wonderwork.org]
Sent: Wednesday, June 15, 2016 3:00 PM
To: Hana Fuchs
CC: DeLois Greenwood

Subject: Re: matching gifts data

Attachments: BCN_2016_06_15_CampaignAllocation.xlsx

Hi Hana,

Attached is the updated matching gift tracking sheet. All of █ funded campaigns are in red.

█ campaigns -- for FY16 only -- are in blue. There was a BurnRescue 3x match campaign in July '15, which brings up █ FY16 amount to \$1,002,557.

Please let me know if you have any questions.

Thanks,
Janet

From: Hana Fuchs <hana@wonderwork.org>
Date: Wednesday, June 15, 2016 1:33 PM
To: WonderWork <janet@wonderwork.org>
Cc: DeLois Greenwood <delois@wonderwork.org>
Subject: matching gifts data

I will need to see all the matching gifts on a spreadsheet on order to get back to Brian on his ideas...especially if he wants to use █ money for overhead
And we've used \$940K of █ matching gift \$ in FY16

Thanks, Hana

From: Hana Fuchs
Sent: Wednesday, June 15, 2016 10:57 AM
To: Janet Huang
Subject: RE: Public Information

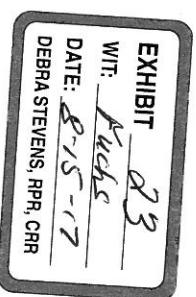
Can you send me the spreadsheet with all the matching gifts/by cause since we've started?
Thanks Hana

From: Janet Huang
Sent: Tuesday, June 14, 2016 4:36 PM
To: Hana Fuchs
Subject: Re: Public Information

Hi Hana,

We've used \$940K of █ matching gift \$ in FY16.

Thanks,
Janet



From: Hana Fuchs <hana@wonderwork.org>
Date: Tuesday, June 14, 2016 4:08 PM
To: WonderWork <janet@wonderwork.org>
Subject: RE: Public Information

Please send me a pdf of a renewal and the public info brochure and I will send it to him to review.
How much of █ gift have you used for matching this FY?
Thanks, Hana

From: Janet Huang
Sent: Tuesday, June 14, 2016 3:58 PM
To: Hana Fuchs
Subject: Re: Public Information

Hi Hana,

The last time we used █ fund was for Year End Matching Gift.

Also, we haven't determined what public information should be included yet. We were planning to pick up copy from the black & white health brochure. However, the auditors said that copy doesn't count since donors have already seen it.

Do you think Gary Ellis would be able to provide advice?

Thanks,
Janet

From: Hana Fuchs <hana@wonderwork.org>

Date: Tuesday, June 14, 2016 3:52 PM

To: WonderWork <janet@wonderwork.org>

Subject: RE: Public Information

Also – you have been using █ funds on other matching gift mail?
h

From: Hana Fuchs
Sent: Tuesday, June 14, 2016 3:51 PM
To: Janet Huang
Subject: RE: Public Information

Can you give me the copy of what will be included and if we included this already in some of the FY16 renewal pieces?
Thanks Hana

From: Janet Huang
Sent: Tuesday, June 14, 2016 3:50 PM
To: Hana Fuchs
Subject: Public Information

Hi Hana,

We'll need to give Brian a status update on public information in the renewal pieces. Would it be possible to speak to Gary Ellis about it?

Thanks!
Janet

<u>GRAND TOTAL OF REVENUE</u>					
	Burns	1stStep	20/20/20	WonderWork	TOTAL
2x Match Gift	\$354,193	\$517,602	\$1,279,037	\$276,792	\$2,427,624
3x Match Gift	\$266,683	\$89,616	\$178,364	\$0	\$534,662
			<i>TOTAL MATCH GIFT</i>		<i>\$2,962,286</i>
100% Programs	\$63,975	\$69,543	\$719,901	(Supplied in another report)	\$853,419

2013-June 2014 ONLY

	Burns	1stStep	20/20/20	WonderWork	TOTAL
2x Match Gift	\$127,092	\$146,953	\$112,240	\$0	\$386,284
3x Match Gift	\$78,894	\$89,616	\$25,703	\$0	\$194,213
100% Programs	\$63,975	\$69,543	\$719,901	(Supplied in another report)	\$853,419

July 2014 to present	Job	Burns	1stStep	20/20/20	WonderWork	TOTAL
BurnRescue 2xMG Jul '14	BUR1152	\$17,745.00				\$17,745.00
FirstStep 2x MG Aug '14	FST1169		\$40,087.06			\$40,087.06
202020 2x MG Sept '14	TTT1197			\$80,644.99		\$80,644.99
FirstStep 2x MG Oct '14	FST1206		\$32,828.00			\$32,828.00
FirstSTep 2x MG Nov '14	FST1212		\$35,724.87			\$35,724.87
BurnRescue 2xMG Jan'15	D1501BUR	\$50,293.25				\$50,293.25
Burnrescue MGF1Feb '15	D1502BUR	\$24,714.52				\$24,714.52
202020 Matching Gift April '15	D1505TTT			\$128,775.64		\$128,775.64
FirstStep Matching Gift April '15	D1506FST		\$53,033.11			\$53,033.11
202020 Matching Gift Followup April '15	D1506TTT			\$98,754.24		\$98,754.24
FirstStep Matching Gift Follow upMay '15	D1507FST		\$21,998.00			\$21,998.00
20/20/20 Giving Tuesday Email Dec 1, 2015*				\$39,018.55		\$39,018.55
20/20/20 Year End Match Email (emailed 12/21)				\$16,675.00		\$16,675.00
20/20/20 Year End Match Email (emailed 12/29)				\$26,250.00		\$26,250.00
20/20/20 Year End Match Nov '15				\$205,197.00		\$205,197.00
20/20/20 Year End Match Follow Up Dec '15				\$166,137.00		\$166,137.00
20/20/20 Major Donor Match Gift (mailed 10/13)				\$27,509.00		\$27,509.00
20/20/20 Major Donor Match Gift (mailed 12/15)				\$72,081		\$72,081.00

FirstStep Year End Match Nov '15	\$53,011.20	\$53,011.20			
FirstStep Year End Match Follow Up Dec '15	\$28,100.00	\$28,100.00			
FirstStep Major Donor Match Gift (mailed 12/15)	\$9,649.00	\$9,649.00			
FirstStep Giving Tuesday Email Dec 1, 2015	\$1,631.00	\$1,631.00			
FirstStep Year End Match Email (emailed 12/22)	\$1,295.00	\$1,295.00			
FirstStep Year End Match Email (emailed 12/30)	\$6,326.00	\$6,326.00			
BurnRescue Giving Tuesday Email Dec 1, 2015	\$1,733.00	\$1,733.00			
BurnRescue Year End Match Email (emailed 12/22)	\$6,250.00	\$6,250.00			
BurnRescue Year End Match Email (emailed 12/30)	\$4,145.00	\$4,145.00			
BurnRescue Year End Match Nov '15	\$37,500.00	\$37,500.00			
BurnRescue Year End Match Follow Up Dec '15	\$18,549.00	\$18,549.00			
BurnRescue Major Donor Match Gift (mailed 12/15)	\$6,195.00	\$6,195.00			
WonderWork Giving Tuesday Email Dec 1, 2015	\$14,000.00	\$14,000.00			
WonderWork Year End Match Email (emailed 12/22)	\$2,250.00	\$2,250.00			
WonderWork Major Donor Match Gift (mailed 10/7)	\$96,912.30	\$96,912.30			
WonderWork Major Donor Match Gift (mailed 12/4)	\$38,325.00	\$38,325.00			
20/20/20 Spring Match Email (emailed 4/13/16)	\$12,525.51	\$12,525.51			
FirstStep Spring Match Email (emailed 4/13/16)	\$7,237.55	\$7,237.55			
BurnRescue Spring Match Email (emailed 4/13/16)	\$1,320.00	\$1,320.00			
20/20/20 Spring Match (mailed 3/17/16)	\$156,943.17	\$156,943.17			
20/20/20 Spring Match Extension (4/7/16)	\$101,253.50	\$101,253.50			
20/20/20 MD Spring Match (3/11/16)	\$28,241.00	\$28,241.00			
20/20/20 MD Spring Match Extension (5/9/16)	\$6,791.00	\$6,791.00			
FirstStep Spring Match (mailed 3/12/16)	\$49,755.41	\$49,755.41			
FirstStep Spring Match Extension (3/31/16)	\$24,347.42	\$24,347.42			
FirstStep MD Spring Match (3/11/16)	\$2,100.00	\$2,100.00			
FirstStep MD Spring Match Extension (5/6/16)	\$3,525.00	\$3,525.00			
BurnRescue Spring Match (mailed 3/16/16)	\$39,132.98	\$39,132.98			
BurnRescue Spring Match Extension (4/14/16)	\$16,255.85	\$16,255.85			
BurnRescue MD Spring Match (3/16/16)	\$1,798.00	\$1,798.00			
BurnRescue MD Spring Match Extension (5/6/16)	\$1,470.00	\$1,470.00			
WonderWork Spring Match (mailed 3/11/16)	\$77,555.00	\$77,555.00			
WonderWork Spring Match Extension (mailed 5/9/16)	\$47,750.00	\$47,750.00			
2X Match Total	\$227,102	\$370,649			
			\$1,166,797	\$276,792	\$2,041,339

3xMatch

202020 3x MG Aug '14	TTT1167		\$65,016.05	\$65,016.05
BurnRescue 3x MG Sept '14	BUR1196	\$39,174.41		\$39,174.41
BurnRescue 3x MG Sept '14	BUR1200	\$26,784.46		\$26,784.46

202020 3x MG Oct '14	TTT1202		\$87,644.52		\$87,644.52
BurnRescue 3x MG Oct '14	BUR1204	\$26,508.46			\$26,508.46
BurnRescue 3x MG Nov '14	BUR1211	\$30,335.43			\$30,335.43
BurnRescue 3x Match Email (emailed 9/14)		\$3,077.00			\$3,077.00
BurnRescue x3 Matching Gift Package	D1509BUR	\$36,089.00			\$36,089.00
BurnRescue x3 Matching Gift Extension Package	D1510BUR	\$25,820.00			\$25,820.00
3X Match Total		\$187,789	\$0	\$152,661	\$0
					\$340,449

*Includes gift from [REDACTED] - responded to grant proposal and Giving Tuesday Email)

FUCHS
EXHIBIT 24

Triple the impact of your gift
for blind children and adults!



www.blindchildren.org

CC23Y
1452



EXHIBIT 24

WIT: Fuchs

DATE: 8-15-17

DEBRA STEVENS, RPR, CRR

Size: 9.5X4.125 Prints: 4/0 24# WVN
111116

202020

P.O. Box 9666
Washington, D.C. 20546-4669
10 20 Massachusetts Avenue, N.W.
CHILDREN AND ADULTS
www.202020.org



Triple the impact of your gift
for blind children and adults!

"No Ink Area."

"No Ink Area."

One of "10 ideas that will change the world." — *Time Magazine*

"No Ink Area."

WON-EX 2939

TTT1182

15 MINUTES + \$300 = A CURE FOR BLINDNESS

**RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS**

PLACE
STAMP
HERE

20|20|20

PO Box 96669
Washington, DC 20090-6669

Attention: Brian

NR140XXXUNXXXXXXURB



2020 is a wonderful charity program. Your gift is very much appreciated and truly deductible contribution as a charitable contribution. A copy of our latest financial report may be obtained by writing to 1308632_113097.indd 1 7/14/14 9:01 AM

FREE - 800-435-7252 (800-HELP-PFA) WITHIN THE STATE. REGISTRATION DOES NOT NECESSARILY ENDORSEMENT. APPROVAL OR RECOMMENDATION BY THE STATE, PROVIDES CONCERNING THIS CHARITABLE PURPOSE OF THE ATTORNEY GENERAL OF THE STATE OF NEW JERSEY BY CALLING 973-504-6123 AND IS AVAILABLE ON THE INTERNET AT www.state.nj.us/attys/gen/regulations.html. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. NEW YORK - COPY OF THIS LICENSE ARE AVAILABLE FROM THE STATE OF CONNECTICUT BRANCH AT 1-888-804-8899. THE LICENSE IS NOT AN ENDORSEMENT BY THE STATE OF CONNECTICUT. DEPARTMENT OF STATE, CHARTERS DIVISION, 120 BROADWAY, NEW YORK, NY 10171. NOTIFICATION INFORMATION ABOUT THIS REGISTRATION IS AVAILABLE ON THE INTERNET AT www.state.ny.us/charters/division.html. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. PENNSYLVANIA - THE ATTORNEY GENERAL'S OFFICE OF THE STATE OF PENNSYLVANIA MAY BE CONTACTED AT 1-888-804-8899. THE LICENSE IS NOT AN ENDORSEMENT BY THE STATE OF PENNSYLVANIA. DEPARTMENT OF STATE, CHARTERS DIVISION, 120 BROADWAY, NEW YORK, NY 10171. NOTIFICATION INFORMATION ABOUT THIS REGISTRATION IS AVAILABLE ON THE INTERNET AT www.state.pa.us/charters/division.html. REGISTRATION WITH THE ATTORNEY GENERAL DOES NOT IMPLY ENDORSEMENT. VIRGINIA - VIRGINIA STATE OFFICE OF CONSUMERS AFFAIRS, DEPARTMENT OF ATTORNEY GENERAL AND CONSUMER SERVICES, PO BOX 1163, RICHMOND, VA 23218. WASHINGTON - DEPARTMENT OF STATE, CHARTERS DIVISION, OFFICE OF THE SECRETARY OF STATE, STATE CAPITOL, CHADESIDE, WA 25245. REGISTRATION WITH ANY OF THESE STATE AGENCIES DOES NOT IMPLY ENDORSEMENT. APPROVAL OR RECOMMENDATION BY ANY STATE DOCUMENTS FROM THE SECRETARY OF STATE, STATE CAPITOL, CHADESIDE, WA 25245. REGISTRATION WITH ANY OF THESE STATE AGENCIES DOES NOT IMPLY ENDORSEMENT. APPROVAL OR RECOMMENDATION BY ANY STATE.

1

Proof Date 7.14.14	Customer WW TTT	Job Number 1308632-1	Form Number/Description 113097
Env. Size/Style: 3 7/8 x 8 7/8 QSSS	Tooling/Die 3.875 Contour	Ink Colors 1/0 Black/0	Paper 20# WW
Window # 1	Window # 2	Window # 3	
Approved: As Is <input type="checkbox"/> With Alterations <input type="checkbox"/> Alterations & Re-Proof <input type="checkbox"/> By _____	Date _____		
Notes:	This Proof Is For Color Separation, Copy And Placement Only. Your Approval Instructs Us To Proceed With This Project As-Is Per Your Signed Request; Or As Specifically Indicated By The "Approved With Changes" Information Furnished By You Above.		

WON-EX 2940

Matching Gift Verification Form

20|20|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

INSTRUCTIONS:

1. Verify information for accuracy
2. Indicate the amount of your donation (note how the Matching Funds triple the impact of your support).
3. Return this form in the enclosed envelope on or before October 10, 2014.

REGISTERED TO:



FOR OFFICE USE ONLY:

Gift Amount Enclosed [] [] [] [] [] []

Gift Date: _____

DONATION INFORMATION:

I understand that my gift can be automatically TRIPLED to provide three times the impact that can restore the eyesight of a blind child or adult. I have enclosed a gift of:

My Gift: \$50 \$75 \$88 \$100 Other \$_____ *Every gift can be tripled!*

Matching Funds:	\$100	\$150	\$176	\$200
-----------------	-------	-------	-------	-------

Total Impact:	\$150	\$225	\$264	\$300
---------------	-------	-------	-------	-------

Please send me updates about 20|20|20.

My email address is: _____

Want to see how support from friends like you helped two sisters who were both born blind but can now see? Go to www.20|20|20.org.

Please mail this reply form with your check payable to 20|20|20 in the envelope provided. Thank you!

To make a gift with a credit card, please see other side.



To donate online, please visit
www.20|20|20.org



0011231438 NR14082804XX1116RE

20|20|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS



**Your support can help three times as many
blind children and adults!**

Dear [redacted]

The blind children and adults we help have often waited for years for eye sight-restoring surgery. Some blind adults have spent decades in darkness, hoping for an answer to their prayers. Little girls and boys have never seen their mothers... never attended school... never had any hope for the future.

Now they have a chance.

A group of our most dedicated donors have agreed to double match every dollar of your support for this appeal...

...thereby tripling the impact of your gift!

And I have even better news. Our friends have set no limit on the matching amount—any gift of any amount that we receive from good friends like you will be automatically tripled.

If you can afford a gift of \$50 today, our loyal group of supporters will donate \$100—for a total of \$150!

A larger donation of \$75 will be matched two-for-one to become \$225 or a most generous contribution of \$88 can be tripled to \$264.



But this offer won't last long. To help blind children and adults as soon as possible, our supporters have set a deadline of October 10 for this opportunity.

By tripling the value of every donation, just imagine how many blind children and adults can be helped!

Blind girls who have been unable to make friends or attend school will now have the chance for a normal childhood, an education, and the opportunity to marry and have families of their own.

(over, please)

Other Ways to Support Life-Changing and Lifesaving Eyesight Restoration

At 20|20|20, we rely on donations from generous individuals like you to help us provide free surgery for blind children and adults who would otherwise never receive it. You have a choice in how to support your charitable endeavors, and we hope to assist you in any way that is easiest and most convenient for you.

Sessions by mail: Please mail your check or money order to:
20|20|20 | PO Box 96669 | Washington, DC 20090-6669

Sessions by phone: To speak to one of our staff members, please call 212-390-1544.

Tributes and Memorials: If you'd like to make a tribute in honor or in memory of a loved one, please call us at 212-390-1544, and one of our staff members will help you.

Legacy gifts: To name 20|20|20 in your Will, or set up another legacy gift, please contact us at 212-390-1544, and one of our staff members will help you.

Matching gifts: Many employers will match any charitable contributions made by their employees, doubling or sometimes tripling your gift. Simply include your matching gift form, and we'll process it on your behalf. Please send your employer's matching gift form to: 20|20|20 | PO Box 96669 | Washington, DC 20090-6669

Monthly giving: To become a monthly supporter and provide a steady stream of gift that help blind children and adults, please call us at 212-390-1544, and one of our staff members will help you.

Stocks and securities: To donate appreciated securities, please call us at 212-390-1544 and one of our staff members will help you.

CREDIT CARD DONATIONS

If you prefer, we accept:



Card # _____

CVV# _____ Exp. Date ____ / ____

Signature _____

20|20|20 sometimes allows other worthy organizations to mail to our donors. If you do not wish to receive these mailings or if you'd like to change the frequency of mailings from us, let us know. We are happy to respect your wishes. 20|20|20 is a WonderWork charity program. WonderWork is a 501(c)(3) nonprofit, charitable organization recognized by the IRS. All donations are tax deductible in accordance with the law.

20|20|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

Visit our web site at
www.2020x30.org
to make a secure donation online.
P.O. Box 96669,
Washington, DC 20090-6669



Blind moms and dads who have struggled to feed and care for their families will not be able to hold jobs and provide the love and care needed by their children.

And blind grandparents who have been completely dependent on others will now have the opportunity to lead a life with dignity.

You have been very generous in the past with your support for 20|20|20, and we are so grateful for your strong commitment.



But with this special triple match offer, I'm hoping that you'll make one more contribution that can help three times as many blind children and adults escape a life of darkness and isolation. Your gift today can provide three times the support for our partner hospitals that provide FREE eyesight-restoring surgery and give three times as many blind boys, girls, teenagers and adults hope for their future.

Remember, there is no limit on the amount of matching funds – every gift, whether small or large, can have three times the impact.

And as soon as I receive your gift, I'll send you a photo of a child who was blind and can now see – all because you cared enough to reach out halfway around the world to provide a miracle surgery!

Thank you in advance for your support,

Brian Mullany
Co-Founder

P.S. Twenty million children and adults could see tomorrow if they received the surgery that we support that can take as little as 15 minutes. But the vast majority of these blind children and adults will *never* receive this sight-restoring procedure because they are simply too poor to afford it. They will remain blind *forever* – unless someone like you helps them.



FUCHS

EXHIBIT 25

REDACTED

FUCHS
EXHIBIT 26

From: "Hana Fuchs"
Subject: RE: Additional TW over In-Kinds
Sent: Tue, 20 Jan 2015 16:09:41 -0400

From: Hana Fuchs
Sent: Tuesday, January 20, 2015 11:10 AM
To: Taaffe, Mallory K
Subject: RE: Additional TW over In-Kinds

The rates were told to the partners (see call reports). The number of surgeries in the letter are based on the total grant divided by the cost per surgery. For example in grant #7 in your test, we give the hospital \$20,000 and ask the hospital to help 800 patients at \$25 each. In letter #2 we asked [REDACTED] to treat 1,000 patients at \$150 each for the total grant of \$150,000. We had also asked that hospitals use 10% of the funds for children eye surgery 90% for adults. This is in some of the older grants. I sent you a copy of the contribution per surgery memo signed by the Program Officer.

Thanks Hana

From: Taaffe, Mallory K [mailto:mtaaffe@kpmg.com]
Sent: Friday, January 16, 2015 3:36 PM
To: Hana Fuchs
Subject: RE: Additional TW over In-Kinds

Hi Hana,

I just got a chance to go through all the support you sent. Ryan hasn't reviewed yet (I am going to send to him over the weekend to ensure this is being tested how he wants) but I'm still confused about the 10% and 90%. You mentioned that these rates are stated in the letters but I don't see them anywhere. Is this an established policy that's documented somewhere? We may need more info on this to validate these %s.

Thanks
Mallory

From: Hana Fuchs [mailto:hana@wonderwork.org]
Sent: Thursday, January 15, 2015 4:05 PM
To: Taaffe, Mallory K
Subject: RE: Additional TW over In-Kinds

One more document for in-kind file.h

From: Hana Fuchs
Sent: Thursday, January 15, 2015 10:22 AM
To: 'Taaffe, Mallory K'
Subject: RE: Additional TW over In-Kinds
Importance: High

EXHIBIT	26
WIT:	Fuchs
DATE:	8-15-17
DEBRA STEVENS, RPR, CRR	

Please see responses below the questions

1) child/adult cost –

This is the cost given to us on the survey sent to each of the partner / hospitals (included in the pdf attached) so that we could calculate their in-kind contribution. There are different costs to perform surgery on an adult than a child. For eye surgery, for example, a child will need anesthesia where as an adult would not. When the hospitals gave us local currency in the survey response, I converted it using OANDA website to USA at 6/30/14 and have attached the spreadsheet with the rates used.

2) FY14 total –

This is the total of the grants that were given to each of the partner/hospitals during FY14. A copy is included on the attached pdf. We used this to calculate how many surgeries the hospital should perform based on the amount of the grant.

3) # of surgeries –

is calculated based on the amount of the grant divided by the cost per surgery.

WW_EMAILS0022194

4) WW Contribution per surgery-

is the amount we contribute to the hospital to do each surgery.

- 5) what is the 10% child and 90% adult? Is that a policy? Need more info on this.

We have asked each partner in the grant letter to use 10% of the funding to perform surgeries on children. Leaving 90% of the funding to do adult surgeries.

We also changed our contribution per surgery for adults during FY14. We had originally asked the hospitals to perform surgery at \$35 each and we later reduced that number to \$25. I've also attached some examples of call reports of calls made to specific hospitals to discuss the reduction of funding for some surgeries.

Thanks Hana

From: Taaffe, Mallory K [mailto:mtaaffe@kpmg.com]

Sent: Friday, January 09, 2015 2:59 PM

To: Hana Fuchs

Subject: Additional TW over In-Kinds

Hi Hana,

We need to extend our testing on the new in-kind contributions. Attached are an additional 7 samples. There's a number of things we want to see in order to get a better grasp over what's happening here. I've listed them in the excel.

Let me know if there's any questions. If it's easier for me to look at the support in person instead of scanning, please let me know and I'll set up a day next week to come to WW.

Thanks!
Mallory

The information in this email is confidential and may be legally privileged. It is intended solely for the addressee. Access to this email by anyone else is unauthorized. If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted to be taken in reliance on it, is prohibited and may be unlawful. When addressed to our clients any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing KPMG client engagement letter.

The information in this email is confidential and may be legally privileged. It is intended solely for the addressee. Access to this email by anyone else is unauthorized. If you are not the intended recipient, any disclosure, copying, distribution or any action taken or omitted to be taken in reliance on it, is prohibited and may be unlawful. When addressed to our clients any opinions or advice contained in this email are subject to the terms and conditions expressed in the governing KPMG client engagement letter.

FUCHS

EXHIBIT 27

REDACTED

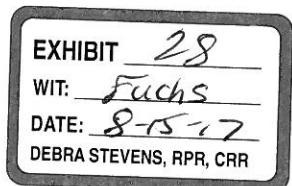
FUCHS

EXHIBIT 28

From: "Hana Fuchs"
Subject: net assets restricted as of Oct 20, 2016.xlsx
Sent: Fri, 21 Oct 2016 19:11:55 -0400

From: Hana Fuchs
Sent: Friday, October 21, 2016 3:12 PM
To: Brian Mullaney (brian@wonderwork.org)
Subject: net assets restricted as of Oct 20, 2016.xlsx
Attachments: net assets restricted as of Oct 20, 2016.xlsx

Hi Brian,
I did a worksheet showing remaining restricted net assets as of today (unaudited and did not include the direct mail allocation since I have not had it audited as yet).
It shows that we have \$8.6 million net assets restricted for programs this includes the \$4million for the hospital and \$250,000 for the database and the pledged \$1million to be released over time.
Let me know if you need additional information.
I can send this to Karen or just send her the total of \$8,618,777
Thanks Hana

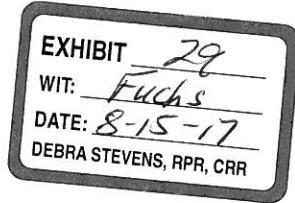


RESTRICTED NET ASSETS								
	FY15 per audit	FY16			FY16			FY17
	Restricted Net Assets at 6/30/15	FY16 Donations	Total Net Restricted Assets	Program Expenses	Net Assets Released	Restricted Net Assets at 6/30/16	FY17 Donations	Total Net Restricted Additions
4010 Blindness (N)	1,093,040.39	4,244,257.32	5,337,297.71	1,060,000.00	1,060,000.00	4,277,297.71	848,057.43	5,125,355.14
4020 Burns (B)	1,334,093.00	535,864.64	1,869,957.64	257,200.00	257,200.00	1,612,757.64	116,024.72	1,728,782.36
4030 Clubfoot (C)	1,900,379.50	697,154.04	2,597,533.54	1,365,000.00	1,365,000.00	1,232,533.54	182,119.47	1,414,653.01
Project Varanasi database	0.00	4,000,000.00	4,000,000.00	0.00	0.00	4,000,000.00	4,000,000.00	4,000,000.00
Time █ gift over 5 years	169,541.00	1,000,000.00	1,169,541.00	169,541.00	1,000,000.00	0.00	250,000.00	250,000.00
Restricted donations remaining	4,497,053.89	10,477,276.00	14,974,329.89	2,682,200.00	2,851,741.00	7,795,076.00	1,396,201.62	9,191,277.62
							572,500.00	8,618,777.62

FUCHS

EXHIBIT 29

C1304TTT
29/29/20 April ACO Photo Card Test
Quantity: 30,047
Mail Date: 4-14-18



2020|20
RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

P.O. Box 96669
Washington, DC 20090-6669
www.20x20x20.org

Photo enclosed.
DO NOT BEND

20|20|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

Dear Sample A. Sample,

Take a look at the photo. This is Rupali. She's beautiful, isn't she?

You'd never know that this smiling, precious 7-year-old girl was born blind — and, not too long ago, she had no friends and had never gone to school. *That's because she's not blind now.*



Thanks to the kindness and compassion of people like you who opened their hearts — and their wallets — she underwent a 15-minute surgery that restored her sight ... and her chances for a healthy, happy life.

As the co-founder and former president of Smile Train, I've traveled to the poorest countries in the world. I've seen a lot of needless suffering and a lot of miracles.

But I've never seen anything as powerful as watching a child who was blind open up their eyes and see.

There are no words to describe it, and I wish you could be there to witness the overwhelming joy of a child receiving this most precious gift.

That's why it breaks my heart to know that countless children like Rupali will spend their entire lives never seeing their parents' faces, never being able to attend school or make new friends ... simply because they are poor and cannot afford surgery.

Sample A. Sample, the 15-minute surgery that can cure blindness is a medical miracle to be sure. And even though it only costs \$300, families in developing countries could never afford it — not in a hundred years.

So we started **20/20/20** to provide these life-changing "miracle" surgeries at no cost.

20/20/20 receives no big grants from the government, foundations, or corporations. *The only way we're able to do this is through the incredible generosity of caring people who support our mission — people like you.*

I realize \$300 is a large gift to make, so I would be eternally grateful for whatever you can give — hopefully \$25, \$50, or even \$75.

I promise you it will make a life-changing difference.

Because Rupali can see now, she can go to school, make friends, and enjoy

(over, please)

20 | 20 | 20 | P.O. Box 96669, Washington, DC 20090-6669 | www.20x20x20.org

a much, much brighter future. An adult who receives an eyesight-restoring surgery is able to work and take care of their families. *Sight is everything when you have next to nothing and there are no resources available.*

That's why we're pouring our hearts and souls into helping blind children and adults in need.

At about 2%, **20/20/20** has one of the lowest administrative costs of any major charity. In a short time, we've been able to restore the eyesight of 101,710 blind children and adults.

But, for every child like Rupali, there are millions more just like her — and moms and dads and grandparents too — who will remain blind ... unless someone helps them.

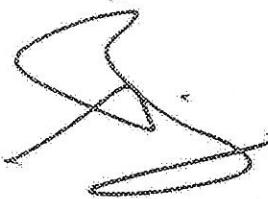
I really hope you'll be that someone.

Please return a gift today and help a child or adult see tomorrow.

I promise, you will not regret it.

From the bottom of my heart, thank you.

Sincerely,



Brian Mullaney
Co-Founder & CEO

P.S. Want to see what a difference your gift makes? Visit www.20x20x20.org and watch as two sisters see their mom and the world for the first time.

You can help make these miracles possible. No matter how much you can send, you will touch and change someone's life. So please return your gift in the enclosed envelope, or you can make your gift online in a matter of seconds. As a thank-you for your gift, we'll send you another photo of child who can now see thanks to the generosity of people like you.

Dear Brian,

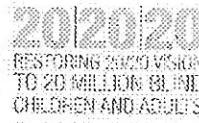
I wholeheartedly believe in what you are doing and want to help 20/20/20 give the gift of sight to children and adults who only remain blind simply because they are poor.

I've enclosed a generous gift in the amount of:

- \$300, which can provide one full eye surgery
- \$150, which can provide half a surgery
- \$75, which can provide anesthesia for the surgery
- \$50, which can provide surgical supplies for two eye surgeries
- \$25, which can provide surgical supplies for one eye surgery
- \$_____ Any amount will help!

- I would like to pay for the \$300 surgery over time.

Please charge my credit card \$25 a month for the next 12 months.



Make it Monthly!
See details on reverse.

Please send me updates about 20/20/20.
My email address is:

C1504TTT

20/20/20 April ACQ Photo Card Test

"Quantity: 50,047

Mail date: 4/14/15

To watch two sisters see for the very first time, visit www.20x20x20.org.

Please mail this reply form with your check payable to
20/20/20 in the envelope provided. Thank you! To make a
gift with a credit card, please see other side.

F 786475913 NA15041405XX1RA021

Credit Card Donations
If you prefer, we accept:



Card # _____

CVV# _____ Exp. Date _____ / _____

One-time gift of \$ _____ Monthly gift of \$ _____

Name _____

2020|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

www.20x20x20.org
P.O. Box 98869,
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2020|20 sometimes allows other worthy organizations to mail to our donors. If you do not wish to receive these mailings, or if you'd like to change the frequency of mailings from us, let us know. We are happy to respect your wishes. 2020|20 is a WonderWork charity program. WonderWork is a 501(c)(3) non-profit charitable organization recognized by the IRS. All donations are tax deductible in accordance with the law.

**Prevent a Lifetime
of Suffering with a Small
Monthly Gift**

Half of all the blind children and adults in the world could see tomorrow thanks to a miracle surgery that costs only \$300. But because they are so poor, 99% of them will never receive surgery unless someone helps them. YOU could be that someone.

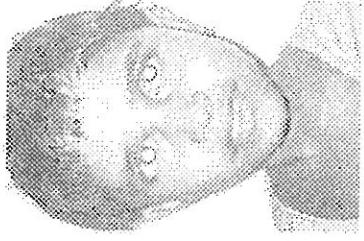
2020|20 provides a simple, safe surgery that takes as little as 15 minutes and restores the eyesight of a blind child or adult. By making a monthly gift of just \$25 (around 80¢ per day), you can help provide the funding for at least one of these miracle surgeries to prevent a lifetime of suffering.

Your monthly commitment will be automatically charged to your debit or credit card, and you'll never have to mail a check, find an envelope, or buy a stamp to help a blind child or adult. Simply fill in the credit card information on the left and become a monthly supporter today!



Attorneys' Eyes Only

WON02550



Rupali is a seven-year-old girl who was born blind in a very poor village in Eastern India. None of the other children wanted to play with her. And she couldn't go to school. Then her parents took her to a hospital where she received eye surgery funded by 20/20/20.

Rupali can now go to school, she has many new friends, and she's filled with joy because she can now see her way to a brighter future. Her father, who is a laborer and could never in a hundred years have afforded the \$360 surgery, is very grateful that his daughter's blindness was cured by generous friends from halfway around the world.

20|20|20
RESTORING VISION
TO 20 MILLION CHILDREN
AND ADULTS

P.O. Box 96669, Washington, DC 20090-6669 | www.2020x20.org

20|20|20

RESTORING 20/20 VISION
TO 20 MILLION BLIND
CHILDREN AND ADULTS

Information About Blindness

Providing valuable public information is one of our most important programs and an important part of our mission.

Visual Impairment and Blindness

Visual impairment, or low vision, means that even with eyeglasses, contact lenses, medicine, or surgery, you don't see well. Visual impairment can range from mild to severe. The leading causes of visual impairment and blindness in the United States are cataract, eye diseases, macular degeneration, retinoblastoma, and glaucoma. Other eye disorders, eye injuries, and birth defects can also cause vision loss. A few ways of doing things it will have some vision, visual aids such as special glasses and large-print books can make its easier. There are also devices to help those with no vision, like text-to-speech software and Braille books. Sometimes, vision loss is preventable. Regular comprehensive eye exams and prompt treatment are crucial.

Some Causes of Blindness

Macular Degeneration

Macular degeneration, or age-related macular degeneration (AMD), is a leading cause of vision loss in Americans 60 and older. It is a disease that destroys your sharp, central vision. You need central vision to see objects clearly and to do tasks such as reading and driving. AMD affects the macula, the part of the eye that allows you to see fine detail. It does not hurt, but it causes cells in the macula to die. There are two

types: wet and dry. Wet AMD happens when abnormal blood vessels grow under the macula. These new blood vessels often leak blood and fluid. Wet AMD damages the macula quickly. Blurred vision is a common early symptom. Dry AMD happens when the light-sensitive cells in the macula slowly break down. You gradually lose your central vision. A common early symptom is that straight lines appear crooked. Regular comprehensive eye exams can detect macular degeneration before the disease causes vision loss. Treatment can slow vision loss. It does not restore vision.

Glaucoma

Glaucoma is a group of diseases that can damage the eye's optic nerve. It is a leading cause of blindness in the United States. It usually happens when the fluid pressure inside the eyes slowly rises, damaging the optic nerve. Often, there are no symptoms at first. Without treatment, people with glaucoma will slowly lose their peripheral, or side vision. They seem to be looking through a tunnel. Over time, straight-ahead vision may decrease until no vision remains. A comprehensive eye exam can tell you if you have glaucoma. People at risk should get eye exams at least every two years. They include African-Americans over age 40; people over age 60, especially Mexican-Americans; and those with a family history of glaucoma. There is no cure, but glaucoma can usually be controlled. Early treatment can help protect your eyes against vision loss. Treatments usually include prescription eyedrops and/or surgery.

Cataracts

A cataract is a clouding of the eye's lens and is the leading cause of blindness worldwide, and the leading cause of vision loss in the United States. Cataracts can occur at any age due to a variety of causes, and can be present at birth. Although treatment for the removal of cataract is widely available, access barriers, such as insurance coverage, treatment costs, patient choice, or lack of awareness, prevent many people from undergoing the proper treatment. An estimated 25.5 million (17.2% of Americans 40 years and older) have cataract in one or both eyes, and 6.1 million (5.1%) have lost their lens removed operatively. The total number of people who have cataracts is estimated to increase to 30.1 million by 2020. Common symptoms are blurry vision, colors that seem faded, glare, not being able to see well at night, double vision, frequent prescription changes in your eyewear. Cataracts usually reveal: stony, blue glasses, brighter lighting, anti-glare sunglasses, or magnifying lenses can help in this. Surgery is also an option. It involves removing the cloudy lens and

replacing it with an artificial lens. Wearing sunglasses and a hat with a brim to block ultraviolet sunlight may help to delay cataracts.

Congenital Cataracts

A congenital cataract is a clouding of the lens of the eye that is present at birth. The lens of the eye is normally clear. It focuses light that comes into the eye onto the retina. In most patients, no cause can be found. Congenital cataracts usually look different than other forms of cataract. Symptoms include gray or white cloudiness of the pupil (which is normally black); infant doesn't seem to be able to see (if cataracts are in both eyes); "red eye" glow or the pupil is missing in phakites, or is different between the two eyes; and unusual rapid eye movements (nystagmus). To diagnose congenital cataract, the infant should have a complete eye examination by an ophthalmologist. This infant may also need to be examined by a pediatrician who is experienced in treating children disorders. Blood tests or X-rays may also be needed. If congenital cataracts are mild and do not affect vision, they may not need to be treated, especially if they are in both eyes. Moderate to severe cataracts that affect vision, or a cataract that is in only one eye, will need to be treated with a cataract removal surgery. Removing a congenital cataract is usually a safe, effective procedure. Call for an urgent appointment with your baby's health care provider if you notice that the sight of one or both eyes appears white or cloudy, or if the child seems to have trouble seeing.

Amblyopia

Amblyopia, or "lazy eye," is the loss of one eye's ability to see details. It is the most common cause of vision problems in children. Amblyopia occurs when the nerve pathway from one eye to the brain does not develop during childhood. This occurs because the abnormal eye sees a blurred image of the wrong image to the brain. This confuses the brain, and the brain may learn to ignore the image from the weaker eye. Strabismus is the most common cause of amblyopia. There is often a family history of this condition. The term "lazy eye" refers to amblyopia, which often occurs along with strabismus. However, amblyopia can occur without strabismus, and people can have strabismus without amblyopia. Amblyopia is usually easily diagnosed with a complete eye exam.

examination of his eyes. Special tests are usually not needed. Children who get treated before age 5 will usually recover almost completely normal vision, although they may continue to have problems with depth perception. Ongoing treatment can make a significant vision problem. After age 10, only a partial recovery of vision can be expected.

Eye Injury

According to the American Academy of Ophthalmology, an estimated 50 percent of eye injuries are preventable with the use of proper safety eyewear. Even a minor injury to the cornea — like that from a small particle of dust or debris — can be painful and become a life-long issue. So take the extra protection and always protect the eyes. If the eye is injured, seek emergency medical help immediately.

Dangers at Home

When we think of eye protection, we tend to think of people wearing hard hats and lab coats. We often forget that, even at home, we might find ourselves dealing with similar threats to our eyes. Dangerous chemicals that could burn or splash the eyes aren't restricted to chemical laboratories. They're also in our garages and under our kitchen sinks. Debris and other airborne irritants are present at home, too, whether one is doing a home construction project or working in the yard. The debris from a lawnmower or "weed whacker," for example, can be moving at high speeds and provide no time to react. Some sports also put the eyes at risk of injury from foreign objects moving at high speeds.

Effective Eye Care

The best way to prevent injury to the eye is to always wear the appropriate eye protection. The Bureau of Labor Statistics reports that approximately three out of every five workers injured were either not wearing eye protection at the time of the accident or were wearing the wrong kind of eye protection for the job. To be effective, eyewear must fit properly and be effectively designed to protect the eyes, based on the activity being performed. The Occupational Safety Health Administration (OSHA) has standards that require employers to provide their workers with the appropriate eye protection.

Where to Wear Protective Eyewear

According to these standards, you (or anyone who is watching you work) should always wear proper eye protective gear, such as safety glasses with side protection/shields. When doing work that may produce

particles, fibers, or dust from materials like wood, metal, plastic, cement, and drywall, hammering, sanding, grinding, or doing masonry work, wearing with power tools, working with chemicals, including common household chemicals like ammonia, oven cleaners, and bleach, using a lawnmower, riding mower, or other motorized gardening devices, like riding tractors, working with wet or powdered cement, welding (which requires extra protection like a welding mask or highest rated respirator and UV radiation), "jumpering" the battery of a minor vehicle, being a bystander to any of the above.

Sports

It's also recommended that you protect your eyes from injury when participating in certain sports, including inline roller skating, softball, baseball, basketball, hockey, cycling, and riding or being a passenger on a motorcycle.

Eye Health Tips

Simple tips for healthy eyes

Your eyes are an important part of your health. There are many things you can do to keep them healthy and make sure you are seeing your best. Follow these simple steps for maintaining healthy eyes well into your golden years. Have a comprehensive *comprehensive eye exam*. You might think your vision is fine or that your eyes are healthy, but visiting your eye care professional for a comprehensive diabetic eye exam is the only way to really be sure. When it comes to common vision problems, some people don't realize they could see better with glasses or contact lenses. In addition, many common eye diseases, such as glaucoma, diabetic eye disease, and

age-related macular degeneration often have no warning signs. A dilated eye exam is the only way to detect these diseases in their early stages. During a comprehensive dilation eye exam, your eye care professional places drops in your eyes to dilate, or widen, the pupil to allow more light to enter the eye. This is the same way an open door lets more light into a dark room. This enables your eye care professional to get a good look at the back of the eyes and examine them for any signs of damage or disease. Your eye care professional is the only one who can determine if your eyes are healthy and if you're seeing your best.

Know your family's eye health history. Talk to your family members about their eye health history. It's important to know if anyone has been diagnosed with a disease or condition like many eye disorders. This will help determine if you are at higher risk for developing an eye disease or condition.

Eat right to protect your sight. Vague: healthy carrots are good for your eyes. But eating a diet rich in fruits and vegetables, particularly dark leafy greens, such as spinach, kale, or collard greens, is important for keeping your eyes healthy, too. Research has also shown there are eye health benefits from eating fish high in omega-3 fatty acids, such as salmon, tuna, and halibut.

Maintain a healthy weight. Being overweight or obese increases your risk of developing diabetes and other systemic conditions, which can lead to vision loss, such as diabetic eye disease or glaucoma. If you are having trouble maintaining a healthy weight, talk to your doctor. Wear protective eyewear. Wear protective eyewear when playing sports or doing activities around the home. Protective eyewear includes safety glasses and goggles, safety shields, and eye guards specially designed to provide the correct protection for a certain activity. Safety protective eyewear lenses are made of polycarbonate, which is 10 times stronger than other plastics. Many eye care providers sell protective eyewear, as do some sporting goods stores.

Avoid smoking or never start. Smoking is bad for your eyes as it is for the rest of your body. Research has linked smoking to an increased risk of developing age-related macular degeneration, cataract, and optic nerve damage, all of which can lead to blindness. So cool and wear your shades. Sunglasses are a great fashion accessory, but their most important job is to protect your eyes from the sun's ultraviolet rays. When purchasing sunglasses, look for ones that block out 99 to 100 percent of both UV-A and UV-B radiation.

Give your eyes a rest. If you spend 3 or 4 hours at the computer or focusing on any one thing, you sometimes forget to blink and your eyes can get fatigued. Try the 20-20-20 rule. Every 20 minutes, look away about 20 feet in front of you for 20 seconds. This can help reduce eyestrain. Practice workplace eye safety. Employers are required to provide a safe work environment. When protective eyewear is required as a part of your job, make a habit of wearing the appropriate type in all forms and encourage your coworkers to do the same.

Information was derived from the U.S. Government National Institute of Health, the National Eye Institute and the Centers for Disease Control and Prevention.

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